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ABSTRACT

This accounting task simulation is designed for use in office occupations programs at the secondary level. The primary purpose is to give the student the opportunity to become familiar with the tasks and duties that may be performed by accounting personnel in a real work situation. The employer's manual provides general information for the student on use of the work order (instruction sheet), time clocks, office reference manuals, personal appearance, employer/employee relations, and performance and progress. It also contains the 18 tasks the student is required to perform. Each task consists of a work order that describes the work and special instructions and most of the written materials that are needed to perform the task. Tasks are designed to be completed in a relatively short period of time--from 15 minutes to 1 hour. The employer's manual (teacher's guide) contains an information sheet for each task that details descriptions, materials/supplies and equipment, and suggested requirements (prerequisites, approximate completion time, accuracy); the keys to tasks found in the employee's manual; and scripts to cassette tapes that provide the information needed to perform certain tasks. (YLB)

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VOT Enterprises, Inc.

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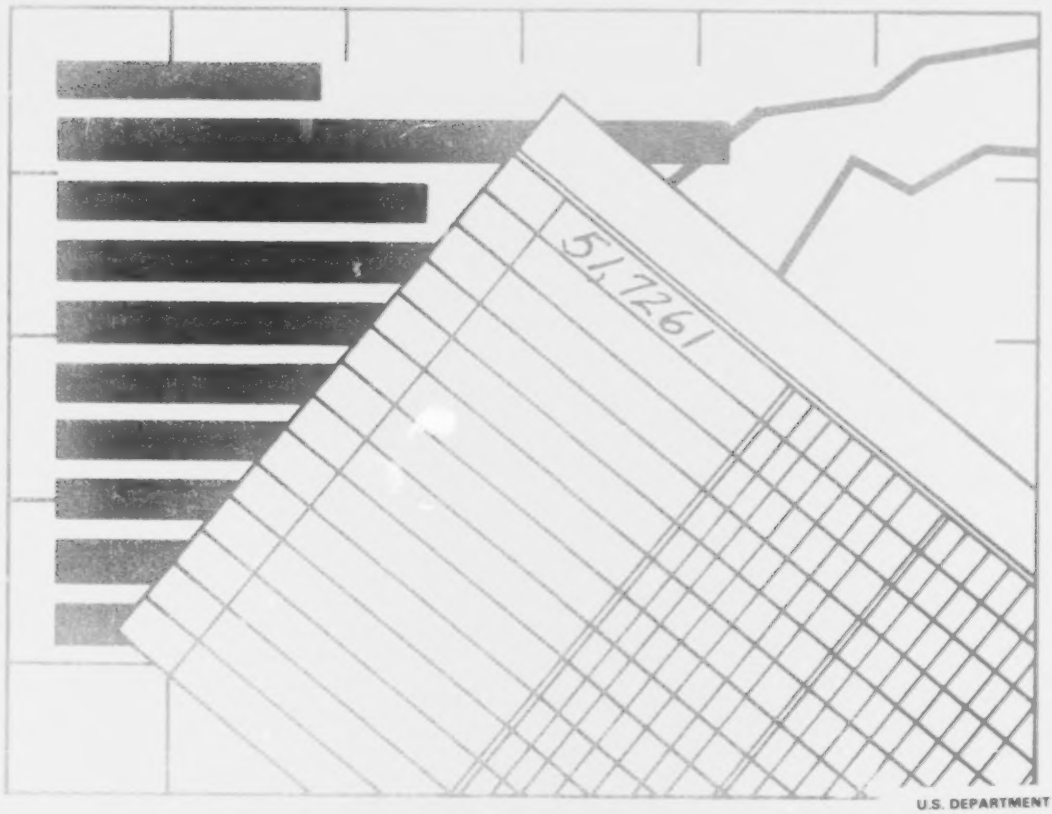

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AN ACCOUNTING TASK SIMULATION

EMPLOYEE'S MANUAL

[Student's Guide]

CE043602

Georgia Department of Education

Developed and Produced
Under Contractual Agreement with

Program Improvement and Evaluation
Office of Vocational Education
Georgia Department of Education
Atlanta, Georgia 30334
Charles McDaniel, State Superintendent of Schools
1985

VOT ENTERPRISES, INC.

An Accounting Task Simulation

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1985

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FOREWORD

This accounting task simulation has been developed for use in office occupations programs at the secondary level. Its primary purpose is to give the student an opportunity to become familiar with the tasks and duties that may be performed by accounting personnel in a real work situation.

Appreciation is expressed to Mrs. Helen Cofer McClain, State Supervisor of Business Education, and Mrs. Floy Baker, Coordinator for Postsecondary Business Education Programs, for their continued support, encouragement, and leadership in this developmental effort.

Appreciation is also expressed to the many business education instructors throughout the state who field tested, evaluated, and provided invaluable feedback on these materials as a part of the revision process.

Doris Rash-Wooten
Project Director
Office Simulation Project

EMPLOYEE MANUAL

Welcome to your company! This manual contains the rules, policies, and procedures necessary to govern the daily activities in any work relationship. You are expected to read, understand, and use your manual.

VOT Enterprises, Inc.'s success depends on you! It is you who help us build a business with a reputation for producing quality work.

VOT Enterprises, Inc. is a business that provides top-quality accounting, clerical, secretarial, and word processing services to the public. We pride ourselves on employing highly skilled, professional personnel.

Use of the Work Order

The "Work Order" is to be used as your instruction sheet. Listed below is how VOT Enterprises utilizes this form. The numbers and items listed correlate with the numbers circled on the sample Work Order form.

1. The name of the person for whom the work is to be performed.
2. The title of the person for whom the work is to be performed.
3. The address of the person for whom the work is to be performed.
4. The company telephone number of the person for whom the work is to be performed.
5. The order number for the work you are doing.
6. A brief description of the work to be done.
7. Special instructions that you need to complete the work.

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Jane Doe (1)

TITLE Accounting Clerk (2)

DEPARTMENT Accounting

ADDRESS J. D. Company

600 Lee Street (3)

Atlanta, GA 31752

TELEPHONE NO. (404) 675-0000 (4) ORDER NO. 5000 (5)

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Verify totals and subtotals on accounting forms. (6)

SPECIAL INSTRUCTIONS Review the attached income statement, balance sheet, and capital statement. Verify all subtotals and totals. If changes are needed, draw a single line through the number, write the new number, and initial the change. (7) (8)

WORK ASSIGNED TO _____

DATE COMPLETED _____ (9) PICKED UP ____ DELIVERED ____ (10)

APPROVED BY: _____ (11)

8. The name of the person to whom the work is assigned.

9. The date the work is to be completed.

10. An indication of how the completed work was collected.

11. Initials (or name) of the person approving the completed work.

General Information

As a new employee, there are many things you need to learn in addition to how to perform your job. Your supervisor will distribute information to you at the appropriate time on work hours, how and when you are paid, vacation time, etc. Remember! When you don't understand, ask the supervisor; he/she is your best source of information and is always willing to take the time to answer your questions.

Time Clock

Some departments are equipped with time clocks while others are not. In areas where time clocks are not available, your supervisor will direct you as to the proper procedure for filling in your work hours daily on your time card. Whether your department has access to a time clock or not, your time card is an important record for both you and VOT Enterprises!

You are expected to be present and punctual every day, five days a week. If you are late for your shift, you must make up the lost time by working overtime or coming in early another day.

Office Reference Manuals

All work that is handled by VOT Enterprises, Inc. must conform to acceptable standards. Your supervisor will inform you about which office reference manual you will be expected to use.

Once you have your reference manual, be sure to follow the rules in it when preparing outgoing work. Remember, we pay you to do your job correctly the first time. Whenever, through negligence, you fail to prepare work according to specifications in the office reference manual, you are costing the company money! When work has to be redone, the company is being doubly charged for your services.

Personal Appearance

VOT Enterprises, Inc. expects you to give proper attention to the details of attire and grooming. Your fellow employees as well as customers rightfully expect neatness and appropriate dress.

Personal conduct in the office should be courteous and businesslike. Excessive personal conversation in the working areas does not present a pleasing atmosphere to your fellow workers.

Your personal habits in public are also important to the company because people will only entrust their affairs to people who have high regard for their own reputations. Outside the office, your activities should be conducted in such a manner as to avoid any criticism or any reflection on the company.

Employer/Employee Relations

You are a very important person to your supervisor. Our business gets done through your efforts and the efforts of others like you.

By the same token, your supervisor is a very important person to you, because he/she is the one who will introduce you

to your job. He or she is the leader in your department and the one responsible for explaining your job, giving instructions and directions, making assignments, answering questions, providing your training, and checking your work.

Your supervisor depends on you. When the work is good, you will be told this; likewise, your supervisor will tell you if you are doing something wrong, so that you can do it right the next time. If you aren't performing the way you should perform, your supervisor is going to make recommendations to you on how to improve your performance because the success of your company depends on every employee doing his/her job well.

Performance and Progress

You should always know where you stand at VOT Enterprises because one of your supervisor's most important jobs is to take time out on a regular basis and inform you of your performance and progress. Some of the purposes of keeping you up to date on your performance and progress are:

1. To help you pace yourself in the performance of your duties.
2. To show you where improvement may be needed.
3. To tell you what we think about your production.
4. To help you map a route to better performance on the job.

Again, welcome to VOT Enterprises, Inc! We feel confident that your employment with us will be very enjoyable.

W O R K T O B E C O M P L E T E D

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Marilyn Farmer

TITLE Junior Accounting Clerk

DEPARTMENT Accounting

ADDRESS City of Pleasant Valley

Pleasant Valley, GA 31441

TELEPHONE NO. (912) 659-1000 ORDER NO. 1000

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Compute and type W-2 forms for all employees using the ten attached Employees' Earnings Records.

SPECIAL INSTRUCTIONS Use address above as the Employer's address for forms. The Employer's ID# is 154453.

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

EMPLOYEE EARNINGS RECORD

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Carter	Susan		Office	Married	3

ADDRESS:	TELEPHONE	SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.
101 Church Street Pleasant Valley, GA 30488		252-54-8888	$731.12/mo.	1

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
1/15				346.66	17.04	2.48	23.23	23.43		280.48	6089
1/31				346.66	17.04	2.48	23.22	23.43		280.49	6235
Jan. Total				693.32	34.08	4.96	46.45				
2/15				346.66	17.04	2.48	23.23	23.43		280.48	6392
2/28				346.66	17.04	2.48	23.22	23.43		280.49	6536
Feb. Total				693.32	34.08	4.96	46.45				
2/28 retroactive				75.60			5.07			70.53	6692
3/15				365.56	19.68	3.03	24.49	23.43		294.93	191
3/31				365.56	19.68	3.03	24.50	23.43		294.92	357
Mar. Total				806.72	39.36	6.06	54.06				
1st Qtr. Total				2193.36	107.52	15.78	146.96				
4/15				365.56	19.68	3.03	24.49	23.43		294.93	554
4/30				365.56	19.68	3.03	24.49	23.43		294.93	697

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Carter	Susan				
ADDRESS	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
Apr. Total				731.12	39.36	6.06	48.98				
5/15				365.56	19.68	3.03	24.49	23.43		294.93	855
5/31				365.56	19.68	3.03	24.50	23.43		294.92	1006
May Total				731.12	39.36	6.06	48.99				
6/15				365.56	19.68	3.03	24.49	23.43		294.93	1172
6/30				365.56	19.68	3.03	24.49	23.43		294.93	1399
June Total				731.12	39.36	6.06	48.98				
2nd Qtr. Total				2193.36	118.08	18.18	146.95				
7/15				365.56	16.88	3.03	24.49	23.43		297.73	1570
7/31				365.56	16.88	3.03	24.50	23.43		297.72	1734
July Total				731.12	33.76	6.06	48.99				
8/15				365.56	16.88	3.03	24.49	23.43		297.73	1906
8/31				365.56	16.88	3.03	24.49	23.43		297.73	2053

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Carter	Susan				
ADDRESS:	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
Aug. Total				731.12	33.76	6.06	48.98				
9/15				365.56	16.88	3.03	24.50	23.43		297.72	2272
9/30				365.56	16.88	3.03	24.50	23.43		297.72	2434
Sept. Total				731.12	33.76	6.06	49.00				
3rd Qtr. Total				2193.36	101.28	18.18	146.97				
10/15				365.56	16.88	3.03	24.49	23.43		297.73	2621
10/31				365.56	16.88	3.03	24.49	23.43		297.73	2767
Oct. Total				731.12	33.76	6.06	48.98				
11/7	26 hrs.	OT Taxes		175.24	8.57	1.56	11.74			153.37	2934
11/15				365.56	16.88	3.03	24.49	23.43		297.73	2990
11/30				365.56	16.88	3.03	24.50	23.43		297.72	3140
Nov. Total				906.36	42.33	7.62	60.73				
12/15				365.56	16.88	3.03	24.49	23.43		297.73	3311

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Carter	Susan				

ADDRESS	TELEPHONE	SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
12/31				365.56	16.88	3.03	24.49	23.43		297.73	3424
Dec. Total				731.12	33.76	6.06	48.98				
4th qtr. Total				2368.60	109.85	19.74	158.69				
YEAR TOTAL				8948.68	436.73	72.08	599.57				

EMPLOYEE EARNINGS RECORD

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Davis	George		Garage	Married	1

ADDRESS	TELEPHONE	SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.
179 Third Avenue Pleasant Valley, GA 30488		258-71-6161	$4.90/hr.	2

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
1/7				185.60	22.22	4.13	12.44	1.38		145.43	6075
1/14				185.60	22.22	4.13	12.44	1.38		145.43	6174
1/21				185.60	22.22	4.13	12.44	1.38		145.43	6222
1/28				185.60	22.22	4.13	12.44	1.38		145.43	6333
Jan. Total				742.40	88.88	16.52	49.76				
2/4				185.60	22.22	4.13	12.44	1.38		145.43	6371
2/11				185.60	22.22	4.13	12.44	1.38		145.43	6477
2/18				185.60	22.22	4.13	12.44	1.38		145.43	6523
2/25				185.60	22.22	4.13	12.44	1.38		145.43	6636
Feb. Total				742.40	88.88	16.52	49.76				
3/4				185.60	22.22	4.13	12.44	1.38		145.43	6685
3/4 retro.	360 @ .26			93.60	3.95	.65	6.23			82.77	159
3/11				196.00	18.88	4.61	13.13	1.38		158.00	287

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Davis	George				
ADDRESS	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
3/18				196.00	23.88	4.61	13.13	1.38		153.00	329
3/25				196.00	23.88	4.61	13.13	1.38		153.00	446
Mar. Total				867.20	92.81	18.61	58.06				
1st Qtr. Total				2352.00	270.57	51.65	157.58				
4/1				196.00	23.88	4.61	13.13	1.38		153.00	497
4/8				196.00	23.88	4.61	13.13	1.38		153.00	538
4/15				196.00	23.88	4.61	13.13	1.38		153.00	639
4/22				196.00	23.88	4.61	13.13	1.38		153.00	679
4/29				196.00	18.88	4.61	13.14	1.38		157.99	800
Apr. Total				980.00	114.40	23.05	65.66				
5/6				196.00	18.88	4.61	13.14	1.38		157.99	843
5/13				196.00	23.88	4.61	13.14	1.38		152.99	941
5/20	196.00		14.62	210.62	21.22	5.35	14.10	1.38		168.57	992

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Davis	George				
ADDRESS:	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
5/27				196.00	23.88	4.61	13.14	1.38		152.99	1110
MAY Total				798.62	87.86	19.18	53.52				
6/3				196.00	23.88	4.61	13.14	1.38		152.99	1157
6/10				196.00	23.88	4.61	13.14	1.38		152.99	1263
6/17				196.00	23.88	4.61	13.14	1.38		152.99	1309
6/24				196.00	23.88	4.61	13.14	1.38		152.99	1453
June Total				784.00	95.52	18.44	52.56				
2nd Qtr. Total				2562.62	24278	60.67	171.74				
7/1	196.00		7.31	203.31	20.05	4.98	13.58	1.38		163.32	1506
7/8				206.00	16.99	5.12	13.80	1.38		168.71	1555
7/15				206.00	21.99	5.12	13.80	1.38		163.71	1663
7/22	206.00		14.62	220.62	21.99	5.12	13.80	1.38		178.33	1720
7/29				206.00	21.99	5.12	15.77	1.38		161.74	1851

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Davis	George				
ADDRESS	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
July Total				1041.93	103.01	25.46	70.75				
8/5				206.00	21.99	5.12	13.80	1.38		163.71	1893
8/12	206.00		7.31	213.31	18.23	5.45	13.31	1.38		174.90	1992
8/19				206.00	21.99	5.12	13.80	1.38		163.71	2041
8/26				206.00	21.99	5.12	13.80	1.38		163.71	2159
Aug. Total				831.31	84.20	20.85	54.71				
9/2				206.00	21.99	5.12	13.80	1.38		163.71	2206
9/9	Dec wk. 17 8/12/83 ←			206.00	21.99	5.12	14.78	1.38		162.73	2261
9/16	206.00		14.62	220.62	24.47	5.86	14.78	1.38		174.13	2363
9/23				206.00	21.99	5.12	13.80	1.38		163.71	2409
9/30				206.00	21.99	5.12	13.80	1.38		163.71	2562
Sept. Total				1044.62	112.43	26.34	70.96				
3rd Qtr. Total				2911.86	299.64	72.65	196.42				

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Davis	George				

ADDRESS:	TELEPHONE	SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
10/7				206.00	21.99	5.12	13.80	1.39		163.71	2611
10/14				206.00	21.99	5.12	13.80	1.38		163.71	2709
10/21				206.00	21.99	5.12	13.80	1.38		163.71	2749
10/28				206.00	21.99	5.12	13.80	1.38		163.71	2875
Oct. Total				824.00	87.96	20.48	55.20				
11/4				206.00	21.99	5.12	13.80	1.38		163.71	2923
11/11				206.00	21.99	5.12	13.80	1.38		163.71	2980
11/18				206.00	21.99	5.12	13.80	1.38		163.71	3078
11/25				206.00	21.99	5.12	13.80	1.38		163.71	3120
Nov. Total				824.00	87.96	20.48	55.20				
12/2				206.00	21.99	5.12	13.80	1.38		163.71	3252
12/9				206.00	21.99	5.12	13.80	1.38		163.71	3300
12/16				206.00	21.99	5.12	13.80	1.38		163.71	3411

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Davis	George				
ADDRESS:	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
12/23				206.00	21.99	5.12	13.80	1.38		163.71	3533
12/30				206.00	21.99	5.12	13.80	1.38		163.71	3580
Dec. Total				1030.00	109.95	25.60	69.00				
4th Qtr. Total				2678.00	285.87	66.56	179.40				
YEAR TOTAL				10,510.18	1153.86	251.53	705.14				

EMPLOYEE EARNINGS RECORD

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Fowler	Fred		Superintendent	Married	0

ADDRESS:	TELEPHONE	SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.
509 Seventh Street Pleasant Valley, GA 30488		253-76-7619	$1,336.96/mo.	3

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
1/15				643.06	90.16	25.66	43.09	86.25		383.10	6086
1/31				643.06	90.16	25.66	43.08	23.43		460.73	6232
Jan. Total				1286.12	180.32	51.32	86.17				
2/15				643.06	90.16	25.66	43.09	86.25		383.10	6389
2/28				643.06	90.16	25.66	43.08	23.43		460.73	6532
Feb. Total				1286.12	180.32	51.32	86.17				
2/28 retroactive				101.68	.23	.63	6.81			94.01	6697
3/15				668.48	96.52	27.19	44.79	86.25		398.93	196
3/31				668.48	96.52	27.19	44.79	23.43		476.55	354
Mar. Total				1433.64	193.27	55.01	96.39				
1st 9th. Total				4010.88	553.91	157.65	268.73				
4/15				668.48	96.52	27.19	44.79	86.25		398.93	556
4/30				668.48	96.52	27.19	44.79	23.43		476.55	694

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Fowler	Fred				

ADDRESS:	TELEPHONE	SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
Apr. Total				1336.96	193.04	54.38	89.52				
5/15				668.48	96.52	27.19	44.78	86.25		398.94	852
5/31				668.48	96.52	27.19	44.78	23.43		476.56	1002
May Total				1336.96	193.04	54.38	89.56				
6/15				668.48	96.52	27.19	44.80	86.25		398.92	1169
6/30				668.48	96.52	27.19	44.80	23.43		476.54	1404
June Total				1336.96	193.04	54.38	89.60				
2nd Qtr. Total				4010.88	579.12	163.14	268.74				
7/15				668.48	81.69	27.19	44.78	86.25		413.77	1572
7/31				668.48	81.69	27.19	44.78	23.43		491.39	1737
July Total				1336.96	163.38	54.38	89.56				
8/15				668.48	81.69	27.19	44.79	86.25		413.76	1908
8/31				668.48	81.69	27.19	44.79	23.43		491.38	2055

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Fowler	Fred				
ADDRESS:	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
Aug. Total				1336.96	163.38	54.38	89.58				
9/15				668.48	81.69	27.19	44.79	86.25		413.76	2274
9/30				668.48	81.69	27.19	44.79	23.43		491.38	2437
Sept. Total				1336.96	163.38	54.38	89.58				
3rd Qtr. Total				4010.88	490.14	163.14	268.72				
10/15				668.48	81.69	27.19	44.79	86.25		413.76	2623
10/31				668.48	81.69	27.19	44.79	23.73		491.38	2769
Oct. Total				1336.96	163.38	54.38	89.58				
11/15				668.48	81.69	27.19	44.78	86.25		413.77	2992
11/30				668.48	81.69	27.19	44.79	23.73		491.08	3142
Nov. Total				1336.96	163.38	54.38	89.57				
12/15				668.48	81.69	27.19	44.79	86.25		414.06	3313
12/31				668.48	81.69	27.19	44.79	23.43		491.38	3426

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Fowler	Fred				

ADDRESS	TELEPHONE	SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
Dec. Total				1336.96	163.38	54.38	89.58				
4th Qtr. Total				4010.88	490.14	163.14	268.73				
YEAR TOTAL				16,043.52	2113.31	647.07	1074.92				

EMPLOYEE EARNINGS RECORD

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Adams	Herman		Sheet	Married	1

ADDRESS	TELEPHONE	SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.
309 Main Street Pleasant Valley, GA 30488		258-57-4393	$5.20/hr.	4

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
1/7				199.20	19.39	2.73	13.35	10.81		152.92	6049
1/14				199.20	19.39	2.73	13.34	10.81		152.93	6148
1/21				199.20	19.39	2.73	13.35	10.81		152.92	6194
1/28				199.20	19.39	2.73	13.35	10.81		152.92	6305
Jan. Total				796.80	77.56	10.92	53.39	10.81			
2/4				199.20	19.39	2.73	13.34	10.81		152.93	6343
2/11				199.20	19.39	2.73	13.35	10.81		152.92	6450
2/18				199.20	19.39	2.73	13.34	10.81		152.93	6496
2/25				199.20	19.39	2.73	13.35	10.81		152.92	6609
Feb. Total				796.80	77.56	10.92	53.38	10.81			
3/4				199.20	19.39	2.73	13.35	10.81		152.92	6655
3/4 retro	360 @ .22			79.20	1.93		5.30	10.81		71.97	162
3/11				208.00	20.80	3.03	13.94	10.81		159.42	259

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Adams	Herman				
ADDRESS	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
3/18				208.00	20.80	3.03	13.94	10.81		159.42	303
3/25				208.00	20.80	3.03	13.93	10.81		159.43	419
MAR. TOTAL				902.40	83.72	11.82	60.46				
1st Qtr. TOTAL				2496.00	238.84	33.66	167.23				
4/1				208.00	20.80	3.03	13.94	10.81		159.42	470
4/8				208.00	20.80	3.03	13.93	10.81		159.43	511
4/15				208.00	20.80	3.03	13.94	10.81		159.42	612
4/22				208.00	20.80	3.03	13.94	10.81		159.42	652
4/29	208.00		29.04	237.04	25.78	4.11	15.88	10.81		180.46	772
Apr. Total				1069.04	108.98	16.23	71.63				
5/6				208.00	20.80	3.03	13.93	10.81		159.43	816
5/13				208.00	20.80	3.03	13.94	10.81		159.42	914
5/20	208.00		29.04	237.04	25.78	4.11	15.88	10.81		180.46	963

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Adams	Herman				
ADDRESS:	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
5/27				208.00	20.80	3.03	13.94	10.81		159.42	1082
MAY Total				861.04	88.18	13.20	57.69				
6/3				208.00	20.80	3.03	13.93	10.81		159.43	1131
6/10				208.00	20.80	3.03	13.94	10.81		159.42	1235
6/17				208.00	20.80	3.03	13.94	10.81		159.42	1282
6/24				208.00	20.80	3.03	13.93	10.81		159.43	1419
June Total				832.00	83.20	12.12	55.74				
2nd Qtr. Total				2762.68	280.36	41.55	185.06				
7/1				208.00	20.80	3.03	13.94	10.81		159.42	1465
7/8				208.00	17.33	3.03	13.93	10.81		162.90	1528
7/15				208.00	17.33	3.03	13.94	10.81		162.89	1633
7/22				208.00	17.33	3.03	13.94	10.81		162.89	1692
7/29				208.00	17.33	3.03	13.93	10.81		162.90	1818

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Adams	Herman				
ADDRESS	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
July Total				1040.00	90.12	15.15	69.68				
8/5				208.00	17.33	3.03	13.94	10.81		162.89	1866
8/12				208.00	17.33	3.03	13.93	10.81		162.90	1964
8/19				208.00	17.33	3.03	13.94	10.81		162.89	2011
8/26				208.00	17.33	3.03	13.94	10.81		162.89	2131
Aug. Total				832.00	69.32	12.12	55.75				
9/2				208.00	17.33	3.03	13.93	10.81		162.90	2177
9/9				208.00	17.33	3.03	13.94	10.81		162.89	2233
9/16				208.00	17.33	3.03	13.93	10.81		162.90	2335
9/23				208.00	17.33	3.03	13.94	10.81		162.89	2381
9/30				208.00	17.33	3.03	13.94	10.81		162.89	2534
Sept. Total				1040.00	86.65	15.15	69.68				
3rd Qtr. Total				2912.00	246.09	42.42	195.11				

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Adams	Herman				
ADDRESS:	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
10/7				208.00	17.33	3.03	13.93	10.81		162.90	2582
10/14				208.00	17.33	3.03	13.94	10.81		162.89	2679
10/21				208.00	17.33	3.03	13.93	10.81		162.90	2721
10/28				208.00	17.33	3.03	13.94	10.81		162.89	2847
Oct. Total				832.00	69.32	12.12	55.74				
11/4				208.00	17.33	3.03	13.94	10.81		162.89	2894
11/11				208.00	17.33	3.03	13.93	10.81		162.90	2951
11/18				208.00	17.33	3.03	13.94	10.81		162.89	3049
11/25				208.00	17.33	3.03	13.93	10.81		162.90	3092
Nov. Total				832.00	69.32	12.12	55.74				
12/2				208.00	17.33	3.03	13.94	10.81		162.89	3224
12/9				208.00	17.33	3.03	13.94	10.81		162.89	3273
12/16				208.00	17.33	3.03	13.93	10.81		162.90	3383

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Adams	Herman				

ADDRESS:	TELEPHONE	SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
12/23				208.00	17.33	3.03	13.94	10.81		162.89	3504
12/30				208.00	17.33	3.03	13.93	10.81		162.90	3552
Dec. Total				1040.00	34.66	15.15	69.68				
4th qtr. Total				2704.00	225.29	39.39	181.16				
YEAR TOTAL				10,816.00	990.58	157.02	728.56				

EMPLOYEE EARNINGS RECORD

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Bailey	James		Water	Married	3

ADDRESS:	TELEPHONE	SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.
RFD Box 817 Pleasant Valley, GA 30488		355-07-7999	$4.29/hr.	5

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
1/7	162.40		23.40	185.80	8.78	5.76	12.45	13.75		145.06	6042
1/14	162.40		11.70	174.10	7.14	5.06	11.66	13.75		136.49	6141
1/21	162.40		17.55	179.95	7.96	5.41	12.06	13.75		140.77	6187
1/28	162.40		58.50	220.90	13.70	7.86	14.80	13.75		170.79	6298
JAN. TOTAL				760.75	37.58	24.09	50.97				
2/4				162.40	5.50	4.35	10.88	13.75		127.92	6377
2/11				162.40	5.50	4.35	10.88	13.75		127.92	6443
2/18				162.40	5.50	4.35	10.88	13.75		127.92	6483
2/25				162.40	5.50	4.35	10.88	13.75		127.92	6602
Feb. Total				649.60	22.00	17.40	43.52				
3/4				162.40	5.50	4.35	10.88	13.75		127.92	6648
3/4 retro.	82.80		5.70	88.50		1.00	5.93			81.57	151
3/11				171.60	6.79	4.91	11.50	13.75		134.65	249

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Bailey	James				
ADDRESS:	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
3/18	171.60		12.30	183.90	8.51	5.64	12.32	13.75		143.68	296
3/25				171.60	6.79	4.91	11.50	13.75		134.65	413
MAR. Total				778.00	27.59	20.81	52.13				
1st Qtr. Total				2188.35	87.17	62.30	146.62				
4/1	171.60		6.15	177.75	7.65	5.28	11.91	13.75		139.16	463
4/8	171.60		55.35	226.95	14.60	8.23	15.20	13.75		175.17	504
4/15				171.60	6.79	4.91	11.50	13.75		134.65	606
4/22				171.60	6.79	4.91	11.50	13.75		134.65	645
4/29	171.60		12.30	183.90	8.51	5.64	12.32	13.75		143.68	765
Apr. Total				931.80	44.34	28.97	62.43				
5/6				171.60	6.79	4.91	11.50	13.75		134.65	811
5/13	171.60		6.15	177.75	7.65	5.28	11.91	13.75		139.16	908
5/20				171.60	6.79	4.91	11.49	13.75		134.66	955

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Bailey	James				
ADDRESS:	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
5/27	171.60		6.15	177.75	7.65	5.28	11.91	13.75		139.16	1076
MAy Total					28.88	20.38	46.81				
6/3					6.79	4.91	11.50	13.75		134.65	1125
6/10	171.60		18.45	190.05	9.38	6.01	12.73	13.75		148.18	1229
6/17					6.79	4.91	11.50	13.75		134.65	1276
6/24					6.79	4.91	11.50	13.75		134.65	1407
June Total					29.75	20.74	47.23				
2nd Qtr. Total					102.97	70.09	156.47				
7/1	171.60		18.45	190.05	9.38	6.01	12.73	13.75		148.18	1499
7/8				171.60	5.82	4.91	11.50	13.75		135.62	1522
7/15	171.60		12.30	183.90	8.51	5.64	12.32	13.75		143.68	1625
7/22	171.60		36.90	208.50	10.25	7.12	13.97	13.75		163.41	1686
7/29				171.60	5.82	4.91	11.50	13.75		135.62	1812

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Bailey	James				

ADDRESS:	TELEPHONE	SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
July Total				925.65	39.78	28.53	62.02				
8/5				171.60	5.82	4.91	11.49	13.75		135.63	1860
8/12	171.60		6.15	177.75	6.56	5.28	11.91	13.75		140.25	1958
8/19	171.60		18.45	190.05	8.04	6.01	12.74	13.75		149.51	2004
8/26				171.60	5.82	4.91	11.49	13.75		135.63	2124
Aug. Total				711.00	26.24	21.11	47.63				
9/2	171.60		18.45	190.05	8.04	6.01	12.74	13.75		149.51	2172
9/9	171.60		12.30	183.90	7.30	5.64	12.32	13.75		144.89	2227
9/16				171.60	5.82	4.91	11.50	13.75		135.62	2329
9/23				171.60	5.82	4.91	11.49	13.75		135.63	2375
9/30	171.60		12.30	183.90	7.30	5.64	12.32	13.75		144.89	2521
Sept. Total				901.05	34.28	27.11	60.37				
3rd qtr. Total				2537.70	100.30	76.81	170.02				

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Bailey	James				
ADDRESS:	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
10/7	171.60		18.45	190.05	8.04	6.01	12.74	13.75		149.51	2575
10/14					5.82	4.91	11.49	13.75		135.63	2673
10/21					5.82	4.91	11.50	13.75		135.62	2715
10/28					5.82	4.91	11.50	13.75		135.62	2841
Oct. Total					25.50	20.74	47.23				
11/4	171.60		24.60	196.20	8.78	6.38	13.14	13.75		154.15	2887
11/11					5.82	4.91	11.50	13.75		135.62	2944
11/18					5.82	4.91	11.50	13.75		135.62	3041
11/25	171.60		6.15	177.75	6.56	5.28	11.91	13.75		140.25	3084
Nov. Total					26.98	21.48	48.05				
12/2	171.60		18.45	190.05	8.04	6.01	12.73	13.75		149.52	3218
12/9					5.82	4.91	11.50	13.75		135.62	3267
12/16	171.60		18.45	190.05	8.04	6.01	12.73	13.75		149.52	3377

EMPLOYEE EARNINGS RECORD

(CONTINUED)

NAME Last	First	Middle	POSITION	MARITAL STATUS	NO. DEPENDENTS
Bailey	James				
ADDRESS:	TELEPHONE		SOC. SEC. NO.	REGULAR EARNINGS	EMPLOYEE NO.

PERIOD ENDING	EARNINGS				DEDUCTIONS					NET PAY	CHECK NO.
	Regular	Commiss.	OT	Total	Fed.	State	FICA	Other	Total		
12/23				171.60	5.82	4.91	11.50	13.75		135.62	3498
12/30				171.60	5.82	4.91	11.50	13.75		135.62	3546
Dec. Total				894.90	33.54	26.75	59.96				
4th qtr. Total				2316.90	86.07	68.97	155.24				
YEAR TOTAL				9378.30	376.46	278.17	628.35				

1 Control number		2 Employer's State number	
3 Employer's name, address, and ZIP code		4 Sub-total ___ Cor-rection ___ Void ___ 7 Employer's ID number	MAKE NO ENTRY HERE
10 Employee's social security Number	11 Federal income tax withheld	12 Wages, tips, etc.	13 FICA withheld
14 Total FICA wages	15 Employee's name (first, middle, last)	16 Pension plan coverage? Yes/No	
17	18 Employee's address and ZIP code	19 FICA tips	20 State income tax withheld
21 State wages, tips, etc.	22 Name of State	23 Local income tax withheld	24 Local wages, tips, etc.
25 Name of locality	WAGE AND TAX STATEMENT	Copy 1 for State, City, or Local Tax Department Employee's and employer's copy compared. ____	

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Marilyn Farmer

TITLE Junior Accounting Clerk

DEPARTMENT Accounting

ADDRESS City of Pleasant Valley

Pleasant Valley, GA 31441

TELEPHONE NO. (912) 659-1000 ORDER NO. 1001

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Prepare the payroll checks and check vouchers using the attached payroll register. All employees worked a normal work week of 40 regular hours with no overtime.

SPECIAL INSTRUCTIONS The bank's name and address are BANK OF PLEASANT VALLEY, One Main Street, Pleasant Valley, GA 31441.

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

Pages 35-39 removed. Duplicate forms.

PAYROLL REGISTER

FOR THE WEEK BEGINNING Dec. 15, 1984 AND ENDING Dec. 30, 1984 PAID Dec. 31, 1984

EMPLOYEE DATA			EARNINGS					DEDUCTIONS				NET PAY	
NO.	NAME	EXEMPT.	RATE	NO. OF HOURS REG.	NO. OF HOURS O.T.	REGULAR	O. T.	TOTAL	W. H.	FICA	STATE	TOTAL	AMOUNT	CHECK NO.
1	Adams, Herman	1				208.00		208.00	17.33	13.93	3.03	45.10	162.90	2511
2	Bailey, James	3				171.60		171.60	5.82	11.50	4.91	35.98	135.62	2512
3	Carter, Susan	3				365.56		365.56	16.88	24.49	3.03	67.83	297.73	2513
4	Davis, George	1				206.00		206.00	21.99	13.80	5.12	42.29	163.71	2514
5	Fowler, Fred	0				668.48		668.48	81.69	44.79	27.19	177.10	491.38	2515
6	Jones, Samuel	0				600.00		600.00		40.20		180.78	419.22	2516
7	Morris, Theodore	0				150.00		150.00		10.05	.41	10.46	139.54	2517
8	Powell, S. H.	2				646.38		646.38	63.75	43.31	20.36	155.18	491.20	2518
9	Smith, Patricia	0				527.63		527.63	72.31	35.35	18.99	126.65	400.98	2519
10	Thompson, Larry	0				323.46		323.46	40.24	21.67	13.44	88.16	235.30	2520
						3867.11		3867.11	320.01	259.09	96.48	929.53	2937.58	

NOTE: Each employee also pays a certain amount for hospital insurance. This amount has already been figured into the Total Deductions and is not listed separately on the register.

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Marilyn Farmer

TITLE Junior Accounting Clerk

DEPARTMENT Accounting

ADDRESS City of Pleasant Valley

Pleasant Valley, GA 31441

TELEPHONE NO. (912) 659-1000 ORDER NO. 1002

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Record the balances in the Accounts Payable Ledger using the attached list of 25 creditors.

SPECIAL INSTRUCTIONS _____

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

Pages 46-55 removed. Duplicate forms.

Open the following creditors' accounts in the accounts payable ledger. Record the balances as of November 1 of the current year.

Ace Hardware	501 Main Street, Pleasant Valley, GA 30488	$ 500.00
Billford Hardware	808 Dawnson Road, Vidalia, GA 30474	768.50
Carter's Homeway	2378 N.W. 68th Street, Miami, FL 33147	989.35
Century Paper Co.	410 West Blvd., Dallas, TX 30976	1159.00
Dana's Hi Fi	310 E. First Street, Vidalia, GA 30474	260.00
Davis Fashion Dept.	111 North Grady Street, Claxton, GA 30417	849.00
Davis's Drug & Med.	1388 Beddington Drive, Dublin, GA 39907	900.00
Denton Road Repair	P. O. Box 801, Cincinnati, OH 23012	1259.00
Gibson's Auto Co.	245 Jones Street, Vidalia, GA 30474	1499.00
Hadden's Equipment	Route 4, Box 408, Hazlehurst, GA 30486	800.00
Hick's Plumbing	532 Huckleberry Street, Lyons, GA 30436	360.42
Ideal Roller Supply	926 Old Mill Road, New York, NY 45603	956.20
Johnson & Son Paper	121 E. 4th Street, Mt. Vernon, GA 31489	1000.00
Karasell Electric Company	907 Tallokas Road, Vidalia, GA 30474	986.77
KDM Capable Computer	507 E. First Street, Vidalia, GA 30474	2119.00
Laken Building Supply	116 Lane Street, Valdosta, GA 30643	826.00
McCall's Used Cars	1812 Abercorn Street, Savannah, GA 30451	3256.73
Newell Office Supply	12 Main Street, Newnan, GA 30263	1256.00
Nikki's Flower Shop	419 Washington Road, Hoboken, GA 41190	1200.00
Payton Paper Company	1348 Country Lane, Foy, GA 34617	1348.00
Pettway Supply Company	1785 Chestnut Drive, Columbus, OH 16847	8905.63
Reece Supply Co.	55 West Third Street, Atlanta, GA 31904	900.00
Shuman Insurance Company	57 Paulson Street, McNail, GA 32607	313.43
Stephens Construction Co.	1560 West Morris, Atlanta, GA 30664	7964.95
Stewarts Supply Company	104 Jackson Street, Dallas, TX 80960	1500.00
	TOTAL	41,876.98

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Marilyn Farmer

TITLE Junior Accounting Clerk

DEPARTMENT Accounting

ADDRESS City of Pleasant Valley

Pleasant Valley, GA 31441

TELEPHONE NO. (912) 659-1000 ORDER NO. 1003

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Record the discounts allowable on invoices. Assume that all invoices are paid within the discount period.

SPECIAL INSTRUCTIONS Use the 10 purchase discounts on invoice sheets attached to subtract discounts, compute and record new balances.

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

Pages 58-70 removed. Duplicate forms.

INVOICE

Date December 2, 1984

Our Order No. 9185

City of Pleasant Valley
Pleasant Valley, GA 31441

Cust. Order No. 1625

Shipped Via Best Way

Terms 4/10, n/30

Quantity	Description	Unit Price	Total
1	Tape Storage Cabinet	189.00	189.00
1	Sliding Door Cabinet	159.99	159.99
8	8" Flexible Disks	6.95	55.60

TOTAL _____

DISCOUNT _____

NET AMT. DUE _____

TOTAL _____

DISCOUNT _____

NET AMOUNT DUE _____

INVOICE

City of Pleasant Valley
Pleasant Valley, GA 31441

Date October 20, 1984

Our Order No. 499

Cust. Order No. 1551

Shipped Via Best Way

Terms 2/10 EOM, n/60

Quantity	Description	Unit Price	Total
500	Dixie Dumpsters	57.85	28,925.00

TOTAL _____

LESS DISCOUNT _____

NET AMOUNT DUE _____

TOTAL _____

DISCOUNT _____

NET AMOUNT DUE _____

HADDEN'S EQUIPMENT
Rt. 4, Box 408
Hazelhurst, GA 30486

INVOICE

City of Pleasant Valley
Pleasant Valley, GA 31441

Date October 15, 1984

Our Order No. 259

Cust. Order No. 1549

Shipped Via Best Way

Terms 2/10, n/30

Quantity	Description	Unit Price	Total
10 gals.	Canary Yellow Paint No. 1324	34.95	349.50
1 gal.	Grass Green Paint No. 7771	23.83	23.83

TOTAL 373.33

LESS DISCOUNT _____

NET AMOUNT DUE _____

TOTAL _____

DISCOUNT _____

NET AMOUNT DUE _____

ACE HARDWARE. . . . 501 Main Street, Pleasant Valley, GA 30488

INVOICE

City of Pleasant Valley
Pleasant Valley, GA 31441

Date October 16, 1984

Our Order No. 560

Cust. Order No. 1550

Shipped Via Best Way

Terms 4/10, n/30

Quantity	Description	Unit Price	Total
3 reams	White Bond Paper, 8½ x 11	9.90	29.70
1 box	No. 10 Envelopes	14.45	14.45
1 box	White Onionskin, 8½ x 11	7.49	7.49
1 gross	No. 2 Pencils	7.20	7.20

TOTAL 58.84

DISCOUNT _____

NET AMOUNT DUE _____

CENTURY PAPER COMPANY 401 W. Blvd. Dallas, TX 30976

INVOICE

City of Pleasant Valley
Pleasant Valley, GA 31441

Date 11-15-84

Our Order No. 1397

Cust. Order No. 1603

Shipped Via Best Way

Terms 2/10, n/30

Quantity	Description	Unit Price	Total
1	Radiator Cap, 1982 Ford truck	7.95	7.95
1	Clutch Cable, 1982 Ford truck	30.00	30.00
10	Oil Filters for police cars	6.00	60.00
1	Water Pump for 1983 Chevrolet	75.00	75.00

TOTAL _____

DISCOUNT _____

NET AMOUNT DUE _____

Gibson's Auto Company
245 Jones St.
Vidalia, GA 30474

INVOICE

City of Pleasant Valley
Pleasant Valley, GA 31441

Date 11-15-84

Our Order No. 9411

Cust. Order No. 1602

Shipped Via Delivered

Terms 2/10, n/30

Quantity	Description	Unit Price	Total
5	Christmas arrangements for office	25.00	125.00
10	Green garlands	10.00	100.00

TOTAL _____

DISCOUNT _____

NET AMOUNT DUE _____

INVOICE

City of Pleasant Valley
Pleasant Valley, GA 31441

Date 11-20-84

Our Order No. 15987

Cust. Order No. 1615

Shipped Via

Terms 2/10, n/30

Quantity	Description	Unit Price	Total
10 days	On-site systems analysis	300 da.	3,000.00
2	Presentation and Report	1000	1,000.00

TOTAL _____

DISCOUNT _____

NET AMOUNT DUE _____

KDM CAPABLE COMPUTER 507 E. First St. Vidalia, GA 30474

INVOICE

City of Pleasant Valley
Pleasant Valley, GA 31441

Date 11-21-84

Our Order No. 1011

Cust. Order No. 1616

Shipped Via Best Way

Terms 4/10, n/30

Quantity	Description	Unit Price	Total
10 rolls	1 inch transparent tape	2.99	29.90
12	Legal pads	1.25	15.00
6 boxex	Carbon paper	2.50	15.00
8 boxes	Bond paper, 8½ x 14	5.00	40.00

TOTAL _____

DISCOUNT _____

NET AMOUNT DUE _____

CENTURY PAPER COMPANY 401 W. Blvd. Dallas, TX 30976

INVOICE

Date 11-25-84

City of Pleasant Valley
Pleasant Valley, GA 31441

Our Order No. 9087

Cust. Order No. 1620

Shipped Via Best Way

Terms 4/10, n/30

Quantity	Description	Unit Price	Total
3 doz.	Window shades	35.00/doz.	105.00
2 doz.	Venetian blinds	75.00/doz.	150.00

TOTAL _____

DISCOUNT _____

NET AMOUNT DUE _____

DAVIS FASHION
111 North Grady Street
Claxton, GA 30417

INVOICE

Date 12-4-84

Our Order No. 8769

Cust. Order No. 1630

Shipped Via Picked Up

Terms 2/10, n/30

Quantity	Description	Unit Price	Total
30 cans	Coca Cola	.40 ea.	12.00
6 doz.	Christmas cookies	1.30 doz.	7.80
3 doz.	Cupcakes	2.25 doz.	6.75
6 bags	Potato chips	1.19 ea.	7.14

TOTAL _____

DISCOUNT _____

NET AMOUNT DUE _____

JOE'S BAKERY & DELI
Goody Lane
Pleasant Valley, GA 30488

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Marilyn Farmer

TITLE Junior Accounting Clerk

DEPARTMENT Accounting

ADDRESS City of Pleasant Valley

Pleasant Valley, GA 31441

TELEPHONE NO. (912) 659-1000 ORDER NO. 1004

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK From the 10 attached Accounts Payable Ledger cards, add all balances to determine the total owed to creditors and compare this total with the total Accounts Payable in the General Ledger.

SPECIAL INSTRUCTIONS _____

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

Accounts Payable

Acct. No. 21

DATE		EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE
Nov.	1	Balance	✓			8 9 8 3 85
	30			4 5 2 5 85		4 4 5 8 00
					1 8 6 0 00	6 3 1 8 00

Ace Hardware
501 Main Street, Pleasant Valley, GA 30488

DATE		EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE
Nov.	1	Balance	✓			5 00 00
	1		CP5	5 00 00		
	3		S5		3 00 00	3 00 00

Bilford Hardware
808 Dawnson Road, Vidalia, GA 30474

DATE		EXPLANATION	FAC	DEBIT	CREDIT	BALANCE
Nov.	1	Balance	✓			768 50
	5		CPS	768 50		
	10		SS		500 00	500 00

Carters Homeway
2378 68th Street, Miami, FL 33147

DATE		EXPLANATION	FAC	DEBIT	CREDIT	BALANCE
Nov.	1	Balance	✓			989 35
	5		CPS	989 35		
	11		SS		250 00	250 00

Century Paper Company
410 Blvd, Dallas, TX 30976

DATE		EXPLANATION	FAC	DEBIT	CREDIT	BALANCE
Nov.	1	Balance	✓			1159 00
	6		CPS	1159 00		
	7		J3		75 00	75 00

Dana's Hi Fi
310 First Street, Vidalia, GA 30474

DATE		EXPLANATION	FAC	DEBIT	CREDIT	BALANCE
Nov.	1	Balance	✓			260 00
	7		CP	260 00		

Davis Fashion Department
111 N. Brady Street, Claxton, GA 30417

DATE	EXPLANATION	F° L°	DEBIT	CREDIT	BALANCE
Nov. 7	Balance	✓			849 00
12			849 00		—

Dave's Drug & Medical Store
1388 Beddington Drive, Dublin, GA 39907

DATE	EXPLANATION	F° L°	DEBIT	CREDIT	BALANCE
Nov. 7	Balance	✓			900 00
17		55		735 00	1635 00

92

93

Denton Road Repair
P. O. Box 801, Cincinnati, OH 23012

DATE	EXPLANATION	F° L°	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			1259 00

Gibson's Auto Company
245 Jones Street, Vidalia, GA 30474

DATE	EXPLANATION	F° L°	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			1499 00

94½

95

Hadden's Equipment Company
Rt. 4, Box 408, Hazelhurst, GA 30486

DATE		EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov.	1	Balance	✓			$1000.00

Acct. No.

DATE		EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE

96

97

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Carolyn Mosley

TITLE Accounting Clerk

DEPARTMENT Gretch-Ann Mousse Products

ADDRESS 102 Main Street

Reidsville, GA 30453

TELEPHONE NO. (912) 634-1312 ORDER NO. 1005

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Balance the accounts in the General Ledger.

SPECIAL INSTRUCTIONS Use the attached ledger. Do the work in ink.

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

Cash

111
Acct. No.

DATE		EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Sept	1	Balance	✓	276505		
	30		C14		38674	

Petty Cash

112
Acct. No.

DATE		EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Sept	1	Balance	✓	20000		

Accounts Receivable

113
Acct. No.

DATE		EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Sept	1	Balance	✓	6364 47		
	30		C14	1877 98		
	30				1470 05	
	30				3202 32	

Allowance for Uncollectible Accounts

113.1
Acct. No.

DATE		EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Sept	1	Balance	✓		1874	

Notes Receivable

114 Acct. No.

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE
Sept 1	Balance	✓	550 00		
30		C14	41 80		

Merchandise Inventory

115 Acct. No.

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE
Sept 1	Balance	✓	26 29 20 00		

Supplies

Acct. No. 116

DATE	EXPLANATION	F/P	DEBIT	CREDIT	BALANCE
Sept 1	Balance	✓	721 98		

Prepaid Insurance

Acct. No. 117

DATE	EXPLANATION	F/P	DEBIT	CREDIT	BALANCE
Sept 1	Balance	✓	794 00		

Interest Receivable

118
Acct. No.

DATE	EXPLANATION	FO LP	DEBIT	CREDIT	BALANCE
Sept 30		C14	4 21		

Store Equipment

131
Acct. No.

DATE	EXPLANATION	FO LP	DEBIT	CREDIT	BALANCE
Sept 1	Balance	✓	5 3 0 0 0 0		

Accumulated Depr. - Store Equipment

131.1
Acct. No.

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE
19 Sept 1	Balance	✓		34300	

Accounts Payable

211
Acct. No.

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE
19 Sept 1	Balance	✓			4015363
30		C14	739770		
30		C14	100000		
30		C14	83869		

Notes Payable

212 Acct. No.

DATE	EXPLANATION	Ref	DEBIT	CREDIT	BALANCE
Sept 1	Balance	✓		3 00 00	
10		C14	75 00		
27		C14		75 00	

Employee Income Tax Payable - Federal

213 Acct. No.

DATE	EXPLANATION	Ref	DEBIT	CREDIT	BALANCE
Sept 1	Balance	✓		67 20	
9		C14	67 20		
30		C14		166 40	

FICA Tax Payable

214 Acct. No.

DATE		EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE
Sept	1	Balance	✓			34 65
	9		C14	34 65		
	30		C14		80 60	
	30		C14		80 60	

Unemployment Tax Payable - Federal

215 Acct. No.

DATE		EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE
Sept	1	Balance	✓			5 78
	30		C14		7 30	

Unemployment Tax Payable – State

Acct. No. 216

DATE		EXPLANATION	EFD	DEBIT	CREDIT	BALANCE
Sept 1	1	Balance	✓			31 19
	30		C14		43 02	

Sales Tax Payable

Acct. No. 217

DATE		EXPLANATION	EFD	DEBIT	CREDIT	BALANCE
Sept 30			C14		239 59	

Interest Payable

218
Acct. No.

DATE	EXPLANATION	F°	DEBIT	CREDIT	BALANCE

Gretch - Ann, Capital

311
Acct. No.

DATE	EXPLANATION	F°	DEBIT	CREDIT	BALANCE
Sept 1	Balance			17368 98	

Gretch - Ann, Drawing — 312 Acct. No.

DATE	EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE

Income Summary — 313 Acct. No.

DATE	EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE

Sales

411
Acct. No.

DATE		EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE
Sept	30		C14		57074 20	

Sales Returns & Allowances

411.1
Acct. No.

DATE		EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE
Sept	1	Balance	✓	812 90		
	12		C14	5 00		
	30		C14	15 00		

Purchases

511
Acct. No.

DATE	EXPLANATION	F°	DEBIT	CREDIT	BALANCE
Sept 30		C14	40 8 07 40		

Purchases Returns & Allowances

511.1
Acct. No.

DATE	EXPLANATION	F°	DEBIT	CREDIT	BALANCE
Sept 1	Balance	✓		9 15 32	
20		C14		23 75	

Bad Debt Expense — Acct. No. 611

DATE	EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE

Depr. Expense – Store Equipment — Acct. No. 612

DATE	EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE

Insurance Expense

613
Acct. No.

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE

Miscellaneous Expense

614
Acct. No.

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE
Sept 1	Balance	✓	7 36 62		
18		C14	50 00		
30		C14	44 46		
30		C14	165 01		
30		C14	24 01		

Payroll Tax Expense

615
Acct. No.

DATE		EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Sept	30		C14	1584 19		

Rent Expense

616
Acct. No.

DATE		EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Sept	30		C14	4700 00		

Salary Expense

617
Acct. No.

DATE	EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE
Sept 1		C14	15220 00		

Supplies Expense

618
Acct. No.

DATE	EXPLANATION	POST. REF.	DEBIT	CREDIT	BALANCE

Interest Income

711
Acct. No.

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Sept 1	Balance	✓		11 00	

Interest Expense

811
Acct. No.

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Sept 1	Balance	✓	6 64		

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Carolyn Mosley

TITLE Accounting Clerk

DEPARTMENT Gretch-Ann Mousse Products

ADDRESS 102 Main Street

Reidsville, GA 30453

TELEPHONE NO. (912) 634-1312 ORDER NO. 1006

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Using the balanced ledger that you just prepared, prepare the unadjusted trial balance on the attached worksheet.

SPECIAL INSTRUCTIONS Do the work in pencil.

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

Account Title	Acct No.	Trial Balance		Adjustments		Income Statement		Balance Sheet	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Carolyn Mosley

TITLE Accounting Clerk

DEPARTMENT Gretch-Ann Mousse Products

ADDRESS 102 Main Street

Reidsville, GA 30453

TELEPHONE NO. (912) 634-1312 ORDER NO. 1007

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Record the attached adjustments on the work-sheet in the Adjustments Column of the worksheet that you just prepared. Complete the income statement and balance sheet portions. Find the net income or net loss.

SPECIAL INSTRUCTIONS Do the work in pencil.

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

Page 110 removed
Duplicate form.

ADJUSTMENTS

Ending Inventory - $25,098.00

Supplies (Ending) - $126.25

Prepaid Insurance (Ending) - $213.40

Allowances for Uncollectable - $10.28

Interest Receivable - $4.20

Depreciation - Store Equipment - $467.00

Interest Payable - $6.75

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Carolyn Mosley

TITLE Accounting Clerk

DEPARTMENT Gretch-Ann Mousse Products

ADDRESS 102 Main Street

Reidsville, GA 30453

TELEPHONE NO. (912) 634-1312 ORDER NO. 1008

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK From the worksheet that you just completed, prepare an income statement and balance sheet.

SPECIAL INSTRUCTIONS _____

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Marilyn Farmer

TITLE Junior Accounting Clerk

DEPARTMENT Accounting

ADDRESS City of Pleasant Valley

Pleasant Valley, GA 31441

TELEPHONE NO. (912) 659-1000 ORDER NO. 1009

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Record the attached 20 transactions in the Cash Receipts and Cash Disbursements journals.

SPECIAL INSTRUCTIONS _____

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

RECORD THE FOLLOWING ENTRIES.

Record the beginning cash balance on hand - $14,350.00 on page 7 of the Cash Receipts Journal.

November	1	Cash Sales for the day	500.00
	1	Issued Check No. 2423 to Ace Hardware on account (Record on page 5 CP)	500.00
	2	Issued Check No. 2424 to Peterson's Realty for rent for the month	600.00
	2	Received on account from Brown Novelty Company (Issue receipt 515)	350.00
	2	Issued Check No. 2425 to City of Pleasant Valley for utilities	249.79
	5	Issued Check No. 2426 to Billford Hardward in payment of amount owed	768.50
	5	Issued Check No. 2427 to Carter's Homeway	989.35
	6	Issued Check No. 2428 to Century Paper Company	1159.00
	7	Issued Check No. 2429 to Dana Hi Fi	260.00
	8	Received from Anderson Supply Company (Receipt 516)	1100.00
	9	Warren Dance Studio (Receipt 517)	600.00
	12	Issued Check No. 2430 to Davis Fashion	849.00
	13	Issued Check No. 2421 to Wilder's Advertising	75.00
	14	Issued Check No. 2432 to Pleasant Valley Country Club for entertainment	150.00
	15	Cash Sales for the day	1700.00
	21	Received from Columbia Cosmetics (Receipt 518) on account	224.00

23	Received from Sheila's Beauty Shop (Receipt 519) on account	153.10
29	Cash Sales for the day	725.00
30	Received from Jane's Boutique (Receipt 520) on account	934.49

1

CASH RECEIPTS JOURNAL

Page

	Date	Account Title	Doc. No.	P.R.	1 General Debit	2 General Credit	3 Accts. Rec. Cr.	4 Sales Credit	5 Sales Tax Pay. Cr.	6 Cash Debit	
1											1
2											2
3											3
4											4
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21											21
22											22
23											23
24											24
25											25

CASH RECEIPTS JOURNAL

Page

	Date	Account Title	Doc. No.	P.R.	1 General Debit	2 General Credit	3 Accts. Rec. Cr.	4 Sales Credit	5 Sales Tax Pay. Cr.	6 Cash Debit	
1											1
2											2
3											3
4											4
5											5
6											6
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19											19
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21											21
22											22
23											23
24											24
25											25

EMPLOYEE'S MANUAL

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CASH PAYMENTS JOURNAL

PAGE___

	DATE	CK. NO.	ACCOUNT DEBITED	POST. REF.	SUNDRY ACCOUNTS DR.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH CR.
1								
2								
3								
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CASH PAYMENTS JOURNAL

PAGE___

	DATE	CK. NO.	ACCOUNT DEBITED	POST. REF.	SUNDRY ACCOUNTS DR.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH CR.
1								
2								
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VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Marilyn Farmer

TITLE Junior Accounting Clerk

DEPARTMENT Accounting

ADDRESS City of Pleasant Valley

Pleasant Valley, GA 31441

TELEPHONE NO. (912) 659-1000 ORDER NO. 1010

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Foot and crossfoot the attached Cash Receipts and Cash Disbursements journals.

SPECIAL INSTRUCTIONS _____

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

EMPLOYEE'S MANUAL

CASH RECEIPTS JOURNAL

Page

	Date	Account Title	Doc. No.	P.R.	1 General Debit	2 General Credit	3 Accts. Rec. Cr.	4 Sales Credit	5 Sales Tax Pay. Cr.	6 Cash Debit
1	19-- NOV 1	Balance on Hand $14,350.00		✓						
2	1	✓	T-1	✓				50000		50000
3	2	Brown's Novelty Shop	R515				35000			35000
4	8	Anderson Supply Company	R516				110000			110000
5	9	Warren's Dance Studio	R517				60000			60000
6	15	✓	T-15	✓				170000		170000
7	21	Columbia Cosmetics	R518				22400			22400
8	23	Sheila's Beauty Shop	R519				15310			15310
9	29	✓	T-29	✓				72500		72500
10	30	Jane's Boutique	R520				93449			93449
11										
12										
13										
14										
15										
16										
17										
18										
19										
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21										
22										
23										
24										
25										

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EMPLOYEE'S MANUAL

CASH PAYMENTS JOURNAL

PAGE 5

	DATE		CK. NO.	ACCOUNT DEBITED	POST. REF.	SUNDRY ACCOUNTS DR.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH CR.
1	19 NOV	1	2423	Ace Hardware			500 00		500 00
2		2	2424	Rent Expense		600 00			600 00
3		2	2425	Utilities Expense		249 79			249 79
4		5	2426	Billyard Hardware			768 50		768 50
5		5	2427	Cantera Homeway			989 35		989 35
6		6	2428	Century Paper Company			1159 00		1159 00
7		7	2429	Dana Hi Fi			260 00		260 00
8		12	2430	Davis Fashion			849 00		849 00
9		13	2431	Advertising Expense		75 00			75 00
10		14	2432	Entertainment Expense		160 00			150 00
11									
12									
13									
14									
15									
16									
17									

123

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Marilyn Farmer

TITLE Junior Accounting Clerk

DEPARTMENT Accounting

ADDRESS City of Pleasant Valley

Pleasant Valley, GA 31441

TELEPHONE NO. (912) 659-1000 ORDER NO. 1011

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Post the Cash Receipts and Cash Disbursements journals to the General Ledger accounts.

SPECIAL INSTRUCTIONS _____

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

ACCOUNT Cash ACCOUNT NO. 11

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit
19 NOV 1	Balance	✓			14 3 5 0 0	

ACCOUNT Accounts Receivable ACCOUNT NO. 12

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit
19 NOV 1	Balance	✓			5 4 2 7 9 8	

ACCOUNT Accounts Payable ACCOUNT NO. 21

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit
19 NOV 1	Balance	✓				6,684.85

ACCOUNT Sales ACCOUNT NO. 41

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit

ACCOUNT Advertising Expense ACCOUNT NO. 51

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit

ACCOUNT Entertainment Expense ACCOUNT NO. 52

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit

ACCOUNT Rent Expense ACCOUNT NO. 53

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit

ACCOUNT Utilities Expense ACCOUNT NO. 54

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit

EMPLOYEE'S MANUAL

CASH RECEIPTS JOURNAL

Page 7

	Date		Account Title	Doc. No.	P.R.	1 General Debit	2 General Credit	3 Accts. Rec. Cr.	4 Sales Credit	5 Sales Tax Pay. Cr.	6 Cash Debit
1	Nov 19--	1	Balance on Hand		✓						
2		1	✓	T-1	✓				5 00 00		5 00 00
3		2	Brown's Novelty Shop	R515				35000			35000
4		8	Anderson Supply Company	R516				110000			110000
5		9	Warren's Dance Studio	R517				60000			60000
6		15	✓	T-15	✓				170000		170000
7		21	Columbia Cosmetics	R518				22400			22400
8		23	Sheila's Beauty Shop	R519				15310			15310
9		29	✓	T-29					72500		72500
10		30	Jane's Boutique	R520				93449			93449
11		30	Totals					334159	292500		628659
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											

EMPLOYEE'S MANUAL

CASH PAYMENTS JOURNAL

PAGE 5

	DATE	CK. NO.	ACCOUNT DEBITED	POST. REF.	SUNDRY ACCOUNTS DR.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH CR.
1	19 NOV 1	2423	Ace Hardware			500 00		500 00
2	2	2424	Rent Expense		600 00			600 00
3	2	2425	Utilities Expense		249 79			249 79
4	5	2426	Bilford Hardware			768 50		768 50
5	5	2427	Castria Homeware			989 35		989 35
6	6	2428	Century Paper Company			1159 00		1159 00
7	7	2429	Dana Hi Fi			260 00		260 00
8	12	2430	Daria Fashion			849 00		849 00
9	13	2431	Advertising Expense		75 00			75 00
10	14	2432	Entertainment Expense		150 00			150 00
11	30		Totals		1074 79	4525 85		5600 64
12								
13								
14								
15								
16								
17								

130

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VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Marilyn Farmer

TITLE Junior Accounting Clerk

DEPARTMENT Accounting

ADDRESS City of Pleasant Valley

Pleasant Valley, GA 31441

TELEPHONE NO. (912) 659-1000 ORDER NO. 1012

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Post the various entries to the appropriate ledgers using the information provided.

SPECIAL INSTRUCTIONS _____

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

EMPLOYEE'S MANUAL

CASH RECEIPTS JOURNAL

Page 7

	Date	Account Title	Doc. No.	P.R.	1 General Debit	2 General Credit	3 Accts. Rec. Cr.	4 Sales Credit	5 Sales Tax Pay. Cr.	6 Cash Debit
1	19-- Nov 1	Balance on Hand, $14,350.00		✓						
2	1	✓	T-1	✓				50000		50000
3	2	Brown's Novelty Shop	RS15				35000			35000
4	8	Andersson Supply Company	RS16				110000			110000
5	9	Warren's Dance Studio	RS17				60000			60000
6	15	✓	T-15	✓				170000		170000
7	21	Columbia Cosmetics	RS18				22400			22400
8	23	Sheila's Beauty Shop	RS19				15310			15310
9	29	✓	T-29	✓				72500		72500
10	30	Jane's Boutique	RS20				93449			93449
11	30	Totals					336159	292500		628659
12							(12)	(41)		(11)
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

CASH PAYMENTS JOURNAL

PAGE 5

	DATE	CK. NO.	ACCOUNT DEBITED	POST. REF.	SUNDRY ACCOUNTS DR.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH CR.
1	19 NOV 1	2423	Ace Hardware			500 00		500 00
2	2	2424	Rent Expense	53	600 00			600 00
3	2	2425	Utilities Expense	54	249 79			249 79
4	5	2426	Bilford Hardware			768 50		768 50
5	5	2427	Cantera Homeway			989 35		989 35
6	6	2428	Century Paper Company			1159 00		1159 00
7	7	2429	Dann Ki Di			260 00		260 00
8	12	2430	Maria Fashion			849 00		849 00
9	13	2431	Advertising Expense	51	75 00			75 00
10	14	2432	Entertainment Expense	52	150 00			150 00
11	30		Totals		1074 79	4525 85		5600 64
12								
13								
14								
15								
16								
17								

Anderson Supply Company
301 Main Street, Collins, GA 30813

DATE	EXPLANATION	EPS	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			2 2 0 0 00

Brown's Novelty Shop
Ivanwood Drive, Savannah, GA 30443

DATE	EXPLANATION	EPS	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			$ 0 0 0 00

Columbia Cosmetics
Carter Street, Columbus, GA 30411

DATE	EXPLANATION	F/B	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			331 00

Jane's Boutique
101 Opportunity Circle, Utopia, SC 24810

DATE	EXPLANATION	F/B	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			1250 00

Sheila's Beauty Shop
14 Sunset Drive, Unolda, GA 30453

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			35 98

Warren's Dance Studio

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			79 50 D

Ace Hardware
501 Main Street, Pleasant Valley, GA 30488

DATE	EXPLANATION	FAC	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			500 00

Bilford Hardware
808 Dawnson Road, Vidalia, GA 30474

DATE	EXPLANATION	FAC	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			768 50

Carters Homeway
2378 68th Street, Miami, FL 33147

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			98935

Century Paper Company
410 Blvd., Dallas, TX 30976

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			11390 OD

Dana's Hi Fi
310 First Street, Vidalia, GA 30474

DATE	EXPLANATION	FR	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			26000

Davis Fashion Department
111 N. Grady Street, Claxton GA 30417

DATE	EXPLANATION	FR	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			84900

Dave's Drug & Medical Store
1388 Beddington Drive, Dublin, GA 39907

DATE	EXPLANATION	PR	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			900 00

Denton Road Repair
P.O. Box 801, Cincinnati, OH 23012

DATE	EXPLANATION	PR	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			1 259 00

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Jacquelyn French

TITLE Bookkeeper

DEPARTMENT Accounting

ADDRESS W & W Enterprises

Vidalia, GA 30474

TELEPHONE NO. (912) 537-7930 ORDER NO. 1013

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Issue receipts using the information provided. Use November 1 of the current year as the date. On the second line, write what the receipt was for.

SPECIAL INSTRUCTIONS Sign your own initials or name to the receipts.

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

ISSUE THE FOLLOWING RECEIPTS. BEGIN THE RECEIPTS WITH NUMBER 101.

1. John James, $75.00 for used typewriter
2. Wanda Stewart, $250.00 for used L-shaped desk
3. Gail McDaniel, $125.50 for legal services
4. Terry Wilson, $500.00 money order in partial payment of of $1,000.00 charge
5. Georgia Wilder, $30.25 for old adding machine
6. Bonnie Wynn, $90.00 for entrance fee in Miss Vidalia Onion Pageant
7. Wayne Smithe, $36.75 for sale of supplies
8. Tammy Truette, $8.00 for FBLA dues
9. Ruth Raintree, $15.50 for Sunshine Fund
10. Kramer Communications, $68.25 on account (paid in full)

RECEIPT

NO.

RECEIVED OF _____ DATE _____ 19____

_____ DOLLARS $_____

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE					CASH	
AMOUNT PAID					CHECK	
					DRAFT	
BALANCE DUE					MONEY ORDER	

By _____

Thank You

RECEIPT

NO.

RECEIVED OF _____ DATE _____ 19____

_____ DOLLARS $_____

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE					CASH	
AMOUNT PAID					CHECK	
					DRAFT	
BALANCE DUE					MONEY ORDER	

By _____

Thank You

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Mary Alice Wilder

TITLE Vice President, Accounting

DEPARTMENT Accounting

ADDRESS W & W Enterprises

Vidalia, GA 30474

TELEPHONE NO. (912) 537-7930 ORDER NO. 1014

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Reconcile Ms. Wilder's bank statement for the month of October.

SPECIAL INSTRUCTIONS Use the attached cancelled checks, bank statement, and bank reconciliation form.

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

Pages 144-154 removed. Duplicate forms.

CHECK REGISTER

RECORD ALL CHARGES OR CREDITS THAT AFFECT YOUR ACCOUNT

number	date	description of transaction	payment/ debit (-)	T	fee (if any) (-)	deposit/ credit (+)	BALANCE
			$		$	$	$ 1500 00
1	10-1	Georgia Power	84 00				1416 00
2	10-1	GMAC	302 00				1114 00
3	10-1	Liberty TV Cable	7 95				1106 05
4	10-4	Sharpe + Nook	110 50				995 55
5	10-4	City Pharmacy	38 55				957 00
6	10-4	Ohoopee Communications	55 25				901 75
7	10-6	Stewart's IGA	123 34				778 41
8	10-7	Bethany Baptist	50 00				728 41
9	10-8	GBEA	12 00				716 41
10	10-9	City of Ohoopee	16 85				699 56
11	10-12	Thompson's Gas St.	19 00				680 56
12	10-15	Uvalda Cleaners	34 00				646 56
13	10-18	ABWA	6 50				640 06
14	10-22	Mutual Life Ins.	24 83				615 23
15	10-24	American Cancer Society	25 00				590 23
16	10-26	Piggly Wiggly	43 84				546 39
	10-29	Deposit				940 00	1486 39

REMEMBER TO RECORD AUTOMATIC PAYMENTS/DEPOSITS ON DATE AUTHORIZED

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 1

Vidalia, GA October 1 19 84

64-1261
612

Pay to the order of Georgia Power $ 84.00

Eighty four 00/100

ACCT. Number

':0612'''1261':

Mary Alice Wilder

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 5

Vidalia, GA October 4 19 84

64-1261
612

Pay to the order of City Pharmacy $ 38.55

Sixty eight 55/100

ACCT. Number

':0612'''1261':

Mary Alice Wilder

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 2

Vidalia, GA October 1 19 84

64-1261
612

Pay to the order of GMAC $302.10

Three Hundred Two 00/100

ACCT. Number

':0612'''1261':

Mary Alice Wilder

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 3

Vidalia, GA October 1 19 84

64-1261
612

Pay to the order of Liberty TV Cable $ 7 95

Seven 95/100

ACCT. Number

':0612'''1261':

Mary Alice Wilder

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 6

Vidalia, GA October 4 19 84

64-1261
612

Pay to the order of Ohorpa Communications $ 55.25

Fifty five 25/100

' ' ' ' - ☐

ACCT. Number

':0612'''1261':

Mary Alice Wilder

163

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 4

Vidalia, GA October 4 19 84

64-1261
612

Pay to the order of Sharpe & Nook $110.50

One hundred ten 50/100

Mary Alice Wilder

ACCT. Number

':0612'''1261':

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 7

Vidalia, GA October 6 19 84

64-1261
612

Pay to the order of Stewart's IGA $123.34

One hundred twenty three 34/100

ACCT. Number

':0612'''1261':

Mary Alice Wilder

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 8

Vidalia, GA October 7 19 84

64-1261
612

Pay to the order of Bethany Baptist Church $50.00

Fifty 00/100

ACCT. Number

':0612'''1261':

Mary Alice Wilder

172

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 10

Vidalia, GA October 9 1984

64-1261
612

Pay to the order of City of Ohoopee $16.85

Sixteen 85/100

ACCT. Number

':0612'''1261':

Mary Alice Wilder

173

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 11

Vidalia, GA October 12 19 84

64-1261
612

Pay to the order of Thompson's Gas Station $19.00

Nineteen 00/100

Mary Alice Wilder

ACCT. Number

':0612'''1261':

174

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 13

Vidalia, GA October 18 19 84

64-1261
612

Pay to the order of ABWA $6 50

Six 50/100

Mary Alice Wilder

ACCT. Number

':0612'''1261':

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 14

Vidalia, GA October 22 19 84

64-1261
612

Pay to the order of Mutual Life Insurance $24.83

Twenty four 83/100

, , , , - ☐

ACCT. Number

':0612'''1261':

Mary Alice Wilder

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. 16

Vidalia, GA October 26 1984

64-1261
612

Pay to the order of Peggy Wiggley $43.84

Forty three 84/100

Mary Alice Wilder

ACCT. Number

':0612'''1261':

STATEMENT

	Account No.
	Statement Date

PREVIOUS BALANCE	Date	Amount

Check	Check	Deposit	Date	Balance

CODE EXPLANATION

LS Total of List
SC Service Charge
OD Overdrawn
DM Debit Memo
EC Error Correction

BRICE BANKING COMPANY, INC.
206 Jackson Street - Vidalia, Georgia
(912) 537-8841

CHECKBOOK RECONCILIATION

To help you reconcile your checkbook balance with the bank statement.....

BALANCE COMPARISON

1. Sort the canceled checks numerically, and compare them with your checkbook stubs.
2. Subtract on your checkbook stub any service charges appearing on the statement.
3. List any checks not yet paid by the bank in Column 1 and list in Column 2 any deposits since the last date shown on statement (not yet credited by the bank).
4. Enter the check stub balance in Column 1 and the bank statement balance in Column 2. The column totals should agree.

If totals in Column 1 and Column 2 Differ:

1. Recheck for accuracy all entries in both columns.
2. Check all addition and subtraction in check stubs and also your balance transferred from page to page.
3. Compare canceled checks with amounts listed on bank statement.
4. Please let us know promptly if you find a mistake in the bank's statement.

COLUMN 1

Unpaid Checks		
No.	Dollars	Cents
Total		
Check Stub Bal.		
Total		

COLUMN 2

	Deposits not shown on Stmt.	
	Dollars	Cents
Bank Stmt. Bal.		
Total		

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Mary Ann Smith

TITLE Treasurer, Alpha Delta Mu

DEPARTMENT _____

ADDRESS W & W Enterprises

Vidalia, GA 30474

TELEPHONE NO. (912) 537-7930 ORDER NO. 1015

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Fill out the deposit slips for the listing of deposits that need to be made.

SPECIAL INSTRUCTIONS _____

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

COMPLETE THE FOLLOWING DEPOSIT SLIPS:

Alpha Delta Mu	Currency:	36.00	
Account No. 124738-5	Coins:	1.75	
Identify checks by ABA numbers	Checks:		
	96-564	35.00	
	612-401	38.00	
	612-778	72.00	
	612-534	31.33	
Mary Ann Smith	Currency:	95.00	
Account No. 360380-4	Coins:	8.83	
	Checks:		
		673.75	State Merit
		66.84	Blue Cross
		101.68	Mutual Memorial
W & W Enterprises	Currency:	710.00	
Account No. 490480-7	Coins:	335.73	
Identify checks by ABA numbers	Checks:		
	46-803	986.81	
	53-912	3585.75	
	54-817	675.79	

DEPOSIT SLIP

Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement.

Date _____

CURRENCY
COINS
CHECKS
1.
2.
3.
4.
5.
6.
7.
8.
9.
10.
11.
12.
TOTAL DEPOSIT _____

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Marilyn Farmer

TITLE Junior Accounting Clerk

DEPARTMENT Accounting

ADDRESS City of Pleasant Valley

Pleasant Valley, GA 31441

TELEPHONE NO. (912) 659-1000 ORDER NO. 1016

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Use the attached information to set up and maintain a petty cash fund.

SPECIAL INSTRUCTIONS Use Page 1 as the page number for the Cash Payments Journal.

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

Pages 175 & 176 removed. Duplicate form

I. ISSUE CHECK NO. 101 TO PETTY CASH, $275.00 TO ESTABLISH A PETTY CASH FUND. (CASH PAYMENTS JOURNAL --DEBIT PETTY CASH: CREDIT CASH). RECORD THIS ENTRY IN PETTY CASH RECORD BOOK.

II. RECORD THE FOLLOWING PETTY CASH VOUCHERS IN THE PETTY CASH RECORD BOOK.

Nov. 1 Voucher No. 1 Adding machine ribbon, $5.55 (Supplies)

Nov. 2 Voucher No. 2 Ad in VHS Yearbook, $25.00 (Advertising Expense)

Nov. 2 Voucher No. 3 Doughnuts for office, $8.75 (Misc. Expense)

Nov. 3 Voucher No. 4 Postage on an order, $7.25 (Delivery Expense)

Nov. 8 Voucher No. 5 Large envelopes, $15.75 (Supplies)

Nov. 12 Voucher No. 6 Plaque for secretary, $13.85 (Misc. Expense)

Nov. 14 Voucher No. 7 Collect telegram, $4.50 (Misc. Expense)

Nov. 21 Voucher No. 8 Postage on an order, $5.29 (Delivery Expense)

Nov. 29 Voucher No. 9 Coffee for office, $2.49 (Misc. Expense)

III. TOTAL, PROVE, AND RULE THE PETTY CASH RECORD AMOUNT COLUMNS.

IV. REPLENISH PETTY CASH FUND. (RECORD THIS IN CASH PAYMENTS JOURNAL AS WELL AS PETTY CASH RECORD BOOK.)

CASH PAYMENTS JOURNAL

PAGE___

DATE	CK. NO.	ACCOUNT DEBITED	POST. REF.	SUNDRY ACCOUNTS DR.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH CR.

EMPLOYEE'S MANUAL

PETTY CASH RECORD

Month of

Page

	Date	Explanation	P.C. Vr. No.	Receipts	Payments	Distribution of Payments				
						Supplies	Del. Exp.	Misc. Exp.	Other Payments Account	Other Payments Amount
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Jacquelyn French

TITLE Bookkeeper

DEPARTMENT Accounting

ADDRESS W & W Enterprises

Vidalia, GA 30474

TELEPHONE NO. (912) 537-7930 ORDER NO. 1017

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Pay the amounts owed to our creditors. Use Nov. 1 as the date on all checks.

SPECIAL INSTRUCTIONS Use the documents and information provided. Use the figure $14,450.00 as the balance brought forward.

WORK ASSIGNED TO _____

DATE COMPLETED _____ PICKED UP ____ DELIVERED ____

APPROVED BY: _____

ISSUE CHECKS, BEGINNING WITH CHECK NO. 101, FOR THE FOLLOWING COMPANY BILLS. RECORD EACH TRANSACTION ON PAGE 1 OF THE CASH PAYMENTS JOURNAL.

1. S & T Company for $995.99 for Invoice 803, new typewriter

2. Stewart Realty for $600.00 for rent for October

3. Independent Office Repairs for $38.00 for repair of calculator (Debit Maintenance Expense)

4. Georgia Supply Co., $184.02 for supplies purchased for use in business.

5. Ohoopee Electric Company, $121.00 for utilities for this month.

6. Jones Equipment for $680.00 for cash purchase of merchandise

7. Peggy's Pegboard Company, $648.00 in full payment of amount owed

8. Salter Company $1,267.20 for $1,280.00 less ----------
a 1% discount of $12.80.

9. C & S Company, $598.00 for $673.00 less----------
debit memo $84.00, no discount.

10. Judy's Supplies, $388.03 on account, for $395.95 less 2% of $7.92.

No. _____ $_____

Date _____ 19____

To _____

For _____

	Dollars	Cents
Bal Brt Frd		
Amt. Dep.		
Amt. Dep.		
TOTAL		
Amt. this Ck		
Bal Crd Frd		

BRICE BANKING COMPANY, INC.

member of federal deposit insurance corporation

No. _____

Vidalia, GA _____ 19 ____ 64-1261 / 612

Pay to the order of _____ $_____

_____

_____ - ☐ _____

ACCT. Number

':0612'''1261':

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Federal law prohibits discrimination on the basis of race, color or national origin (Title VI of the Civil Rights Act of 1964); sex (Title IX of the Educational Amendments of 1972 and Title II of the Vocational Education Amendments of 1976); or handicap (Section 504 of the Rehabilitation Act of 1973) in educational programs or activities receiving federal financial assistance.

Employees, students and the general public are hereby notified that the Georgia Department of Education does not discriminate in any educational programs or activities or in employment policies.

The following individuals have been designated as the employees responsible for coordinating the department's effort to implement this nondiscriminatory policy.

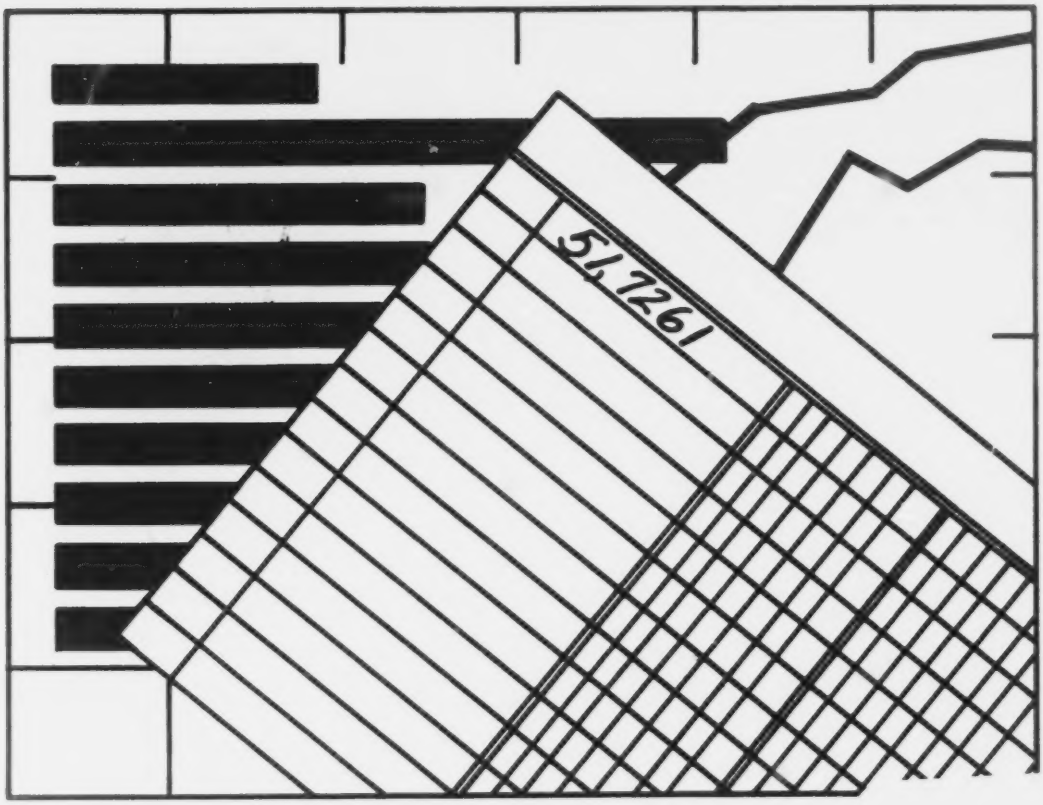
Title II - Ann Lary, Vocational Equity Coordinator
Title VI - Peyton Williams Jr., Associate Superintendent of State Schools and Special Services
Title IX - Myra Tolbert, Coordinator
Section 504 - Jane Lee, Coordinator of Special Education

Inquiries concerning the application of Title II, Title VI, Title IX or Section 504 to the policies and practices of the department may be addressed to the persons listed above at the Georgia Department of Education, Twin Towers East, Atlanta 30334; to the Regional Office for Civil Rights, Atlanta 30323; or to the Director, Office for Civil Rights, Education Department, Washington, D.C. 20201.

Pages 184-192 removed. Duplicate forms.

GA8513306

VOT Enterprises, Inc.



AN ACCOUNTING TASK SIMULATION

EMPLOYER'S MANUAL

[Teacher's Guide]

Georgia Department of Education

Developed and Produced
Under Contractual Agreement with

Program Improvement and Evaluation
Office of Vocational Education
Georgia Department of Education
Atlanta, Georgia 30334
Charles McDaniel, State Superintendent of Schools
1985

VOT ENTERPRISES, INC.

An Accounting Task Simulation

Prepared and Produced Jointly by

Ms. Rose Dixon
Toombs Central High School
Lyons, Georgia

Ms. Mary Alice Wilder
Vidalia High School
Vidalia, Georgia

Ms. Wanda Watson
Vidalia High School
Vidalia, Georgia

and

Georgia State University
Atlanta, Georgia

Project Supported by

Office of Vocational Education
Division of Program Improvement
and Evaluation
Georgia Department of Education
Atlanta, Georgia 30334

Dr. Charles McDaniel, State Superintendent of Schools

1985

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FOREWORD

This accounting task simulation has been developed for use in office occupations programs at the secondary level. Its primary purpose is to give the student an opportunity to become familiar with the tasks and duties that may be performed by accounting personnel in a real work situation.

Appreciation is expressed to Mrs. Helen Cofer McClain, State Supervisor of Business Education, and Mrs. Floy Baker, Coordinator for Postsecondary Business Education Programs, for their continued support, encouragement, and leadership in this developmental effort.

Appreciation is also expressed to the many business education instructors throughout the state who field tested, evaluated, and provided invaluable feedback on these materials as a part of the revision process.

Doris Rash-Wooten
Project Director
Office Simulation Project

GENERAL INFORMATION

VOT Enterprises, Inc. is a task simulation that is designed to acquaint the student with tasks and duties that may be performed in the accounting, clerical, secretarial, and word processing areas of work.

The task simulation is the simplest form of simulation to implement. It consists of small units that are designed to be completed in a relative short period of time - from fifteen minutes to one hour. Task simulations provide the first opportunity for students to apply previously learned skills in performing realistic office work. The purpose and objectives of the materials being used, as well as how the student's performance will be evaluated, should be explained to the students.

Components of the Simulation

VOT Enterprises, Inc. consists of four Employee's Manuals, four Employer's Manuals, and a set of cassette tapes. To add realism to the materials, the words Employee's Manual and Employer's Manual have been used instead of the traditional words of student work packet and instructor keys.

Each Employee's Manual contains the tasks that the student will be required to perform in a certain field; such as accounting, clerical, secretarial, and word processing. Most of the written materials that are needed to perform the tasks are included in each manual. However, there are some that must be acquired from the supervisor (instructor).

Each Employer's Manual contains the keys to tasks found in each Employee's Manual; for example, the Employer's Manual for

word processing contains the keys to the word processing tasks.

The cassette tapes contain information that is needed to perform certain tasks. The scripts to these tapes can also be found in each respective Employer's Manual.

Each Employer's Manual should be taken apart and placed in three-ring binders for easy access and use by the instructor. Each Employee's Manual should be taken apart, and the contents should be placed in an individual file folder with the student's name typed on it. Most of the tasks do not have to be performed in a particular order, and it is not necessary for all students to complete all of the tasks in a particular area. It is up to the instructor as to which tasks will be assigned to each student.

Supplies and Equipment

Most of the written materials that will be needed to perform the tasks are included in each Employee's Manual. However, there are some that must be acquired from the supervisor (instructor). A listing of the supplies and equipment that will be needed to perform each task is found on the guide sheet that precedes each answer key. Most of these items can be found in any business education classroom.

Time Clocks

If time clocks are available, the instructor is encouraged to use them as much as possible. By having to clock in and out, the students are gaining more knowledge as to how certain activities are performed in the real world of work. If time clocks are not available, the instructor is encouraged to have the

students fill out work hours on the time cards manually. The primary purpose of this activity is to motivate the students to be present and punctual every day.

Office Reference Manuals

All work that is performed by VOT Enterprises, Inc. must conform to acceptable standards. The instructor should determine which reference manuals the student will use in preparing outgoing work.

Personal Appearance

The instructor should encourage the students to give proper attention to the details of attire and grooming. In addition, they should be encouraged to be courteous and businesslike in their conduct. Excessive personal conversation should be discouraged as it does not present a pleasing atmosphere to fellow workers.

Performance and Progress

The student should always know where he/she stands at VOT Enterprises, Inc. It is one of the instructor's duties to take time out on a regular basis and inform the student of his/her progress. Some of the purposes of keeping students up to date are:

1. To help them pace themselves in the performance of their duties.
2. To show them where improvement may be needed.
3. To let them know what the instructor thinks of their progress.
4. To help them map a route to better performace on the job.

In evaluating the student's performance, the following aspects of measurement should be considered:

1. Completion time
2. Mailability or usability of completed work
3. Organization and work habits
4. Attitude
5. Order in which work is completed
6. Decision-making ability
7. Resourcefulness

After completing the task simulation materials, the students should have a thorough knowledge of the kind of work that will be required of them in the accounting, clerical, secretarial, and word processing fields.

SAMPLE WORK ORDER

VOT ENTERPRISES, INC.

1900 High School Avenue
Secondary, GA 10112

(404) 658-2000

WORK ORDER

NAME Jane Doe (1)

TITLE Accounting Clerk (2)

DEPARTMENT Accounting

ADDRESS J. D. Company

600 Lee Street (3)

Atlanta, GA 31752

TELEPHONE NO. (404) 675-0000 (4) ORDER NO. 5000 (5)

DATE RECEIVED _____ DATE PROMISED _____

DESCRIPTION OF WORK Verify totals and subtotals on accounting forms. (6)

SPECIAL INSTRUCTIONS Review the attached income statement, balance sheet, and capital statement. Verify all subtotals and totals. If changes are needed, draw a single line through the number, write the new number, and initial the change. (7) (8)

WORK ASSIGNED TO _____

DATE COMPLETED _____ (9) PICKED UP ____ DELIVERED ____ (10)

APPROVED BY: _____ (11)

K E Y S

Task Title

Order No. 1000

Compute and type W-2 forms

Description

Given 5 employee earnings records, the student will compute and type W-2 forms for all employees.

Materials, Supplies, and/or Equipment

Included: 1983 earnings records for 5 employees

Blank W-2 forms

Needed but not Included: Pen or pencil

Suggested Requirements

Prerequisites: 1 year of bookkeeping

Approximate Time to Complete: 1 hour

Accuracy: 100%

NOTE: Earnings records and tax tables need to be updated from year to year.

1 Control number	22222	2 Employer's State number		
3 Employer's name, address, and ZIP code City of Pleasant Valley Pleasant Valley, GA 31441		4 Sub-total ___ Cor-rection ___ Void ___ 7 Employer's ID number 32-0428631		MAKE NO ENTRY HERE
10 Employee's social security Number 252-54-8888		11 Federal income tax withheld 436.73	12 Wages, tips, etc. 8,948.68	13 FICA withheld 599.57
14 Total FICA wages 8,948.68	15 Employee's name (first, middle, last) Susan Carter		16 Pension plan coverage? Yes/No	
17	18 Employee's address and ZIP code 101 Church Street Pleasant Valley, GA 31441		19 FICA tips	20 State income tax withheld 72.08
21 State wages, tips, etc.	22 Name of State GA	23 Local income tax withheld		24 Local wages, tips, etc.
25 Name of locality	WAGE AND TAX STATEMENT	Copy 1 for State, City, or Local Tax Department Employee's and employer's copy compared. ___		

2 16

2 17

1 Control number	22222	2 Employer's State number

3 Employer's name, address, and ZIP code	4 Sub-total	Correction	Void	MAKE NO ENTRY HERE
City of Pleasant Valley Pleasant Valley, GA 31441	___	___	___	
	7 Employer's ID number 320428631			

10 Employee's social security Number	11 Federal income tax withheld	12 Wages, tips, etc.	13 FICA withheld
258-71-6161	1153.86	10,510.48	705.14

14 Total FICA wages	15 Employee's name (first, middle, last)	16 Pension plan coverage? Yes/No	
10,510.48	George Davis		
17	18 Employee's address and ZIP code 179 Third Avenue Pleasant Valley, GA 31441	19 FICA tips	20 State income tax withheld 251.53

21 State wages, tips, etc.	22 Name of State	23 Local income tax withheld	24 Local wages, tips, etc.
	GA		

25 Name of locality	WAGE AND TAX STATEMENT	Copy 1 for State, City, or Local Tax Department Employee's and employer's copy compared. ___

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1 Control number	22222	2 Employer's State number

3 Employer's name, address, and ZIP code	4 Sub-total ___	Correction ___	Void ___	MAKE NO ENTRY HERE
City of Pleasant Valley Pleasant Valley, GA 31441	7 Employer's ID number 32-0428631			

10 Employee's social security Number	11 Federal income tax withheld	12 Wages, tips, etc.	13 FICA withheld
253-76-7619	2113.31	16,043.52	1074.92

14 Total FICA wages	15 Employee's name (first, middle, last)	16 Pension plan coverage? Yes/No
16,043.52	Fred Fowler	

17	18 Employee's address and ZIP code	19 FICA tips	20 State income tax withheld
	509 Seventh Street Pleasant Valley, GA 31441		647.07

21 State wages, tips, etc.	22 Name of State	23 Local income tax withheld	24 Local wages, tips, etc.
	GA		

25 Name of locality	WAGE AND TAX STATEMENT	Copy 1 for State, City, or Local Tax Department Employee's and employer's copy compared. ___

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1 Control number	22222	2 Employer's State number		
3 Employer's name, address, and ZIP code City of Pleasant Valley Pleasant Valley, GA 31441		4 Sub-total ___ Correction ___ Void ___ 7 Employer's ID number 32-0428631		MAKE NO ENTRY HERE
10 Employee's social security Number 258-57-4343		11 Federal income tax withheld 990.58	12 Wages, tips, etc. 10,874.08	13 FICA withheld 728.56
14 Total FICA wages 10,874.08	15 Employee's name (first, middle, last) Herman Adams		16 Pension plan coverage? Yes/No	
17	18 Employee's address and ZIP code 309 Main Street Pleasant Valley, GA 31441		19 FICA tips	20 State income tax withheld 157.02
21 State wages, tips, etc.	22 Name of State GA	23 Local income tax withheld		24 Local wages, tips, etc.
25 Name of locality	WAGE AND TAX STATEMENT		Copy 1 for State, City, or Local Tax Department Employee's and employer's copy compared. ___	

212

213

1 Control number	22222	2 Employer's State number		
3 Employer's name, address, and ZIP code City of Pleasant Valley Pleasant Valley, GA 31441		4 Sub-total ___ Correction ___ Void ___ 7 Employer's ID number 32-0428631		MAKE NO ENTRY HERE
10 Employee's social security Number 355-07-7999	11 Federal income tax withheld 376.46		12 Wages, tips, etc. 9,378.30	13 FICA withheld 628.35
14 Total FICA wages 9,378.30	15 Employee's name (first, middle, last) James Bailey		16 Pension plan coverage? Yes/No	
17	18 Employee's address and ZIP code RFD Box 817 Pleasant Valley, GA 31441		19 FICA tips	20 State income tax withheld 278.17
21 State wages, tips, etc.	22 Name of State GA	23 Local income tax withheld		24 Local wages, tips, etc.
25 Name of locality	WAGE AND TAX STATEMENT	Copy 1 for State, City, or Local Tax Department Employee's and employer's copy compared. ____		

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Task Title

Order No. 1001

Prepare payroll checks

Description

Given 10 checks and supporting payroll register, the student will complete check stubs and prepare payroll checks.

Materials, Supplies, and/or Equipment

Included: 10 payroll checks

Payroll register

Needed but not Included: Pen or pencil

Suggested Requirements

Prerequisites: Beginning bookkeeping

Approximate Time to Complete: 1 hour

Accuracy: 100%

PAYROLL ACCOUNT

Pleasant Valley, GA 31441 No. 2511

period ending date	HOURS total	HOURS o'time	RATE	EARNINGS regular	EARNINGS o'time	EARNINGS other	GROSS PAY
12-30	40			208.00			208.00

fed. w/h	f.i.c.a	state	insurance I	insurance II	insurance III	MISC. amount	MISC. cd.	NET PAY
17.33	13.93	3.03	10.81					162.90

BESIDES YOUR REGULAR EARNINGS WE PAY FOR YOU:
$1.00 for every $1.00 you pay for social security.
A portion of your hospital insurance, where applicable.

THIS IS NOT A CHECK DO NOT CASH.
DETACH AND RETAIN FOR YOUR RECORDS.

64-1132
612

BANK OF PLEASANT VALLEY
One Main Street
Pleasant Valley, GA 31441 No. 2511

Check No.

PAY to the order of	date	amount
Herman Adams	12-30-84	162.90

PAYROLL ACCOUNT

FIRST NATIONAL BANK AND TRUST COMPANY

void after 60 days

':061211320': 00 00571 0'''

PAYROLL ACCOUNT

Pleasant Valley, GA 31441

No. 2512

period ending date	HOURS total	HOURS o'time	RATE	EARNINGS regular	EARNINGS o'time	EARNINGS other	GROSS PAY
12-30	40			171.60			171.60

fed. w/h	f.i.c.a	state	insurance I	insurance II	insurance III	MISC. amount	MISC. cd.	NET PAY
5.82	11.50	4.91	13.75					135.62

BESIDES YOUR REGULAR EARNINGS WE PAY FOR YOU:
$1.00 for every $1.00 you pay for social security.
A portion of your hospital insurance, where applicable.

THIS IS NOT A CHECK DO NOT CASH.
DETACH AND RETAIN FOR YOUR RECORDS.

BANK OF PLEASANT VALLEY
One Main Street
Pleasant Valley, GA 31441

64-1132
612

No. 2512

Check No.

PAY to the order of	date	amount
James Bailey	12-30-84	135.62

PAYROLL ACCOUNT

FIRST NATIONAL BANK AND TRUST COMPANY

void after 60 days

':061211320': 00 00571 0'''

PAYROLL ACCOUNT

Pleasant Valley, GA 31441 No. 2513

period ending date	HOURS total	HOURS o'time	RATE	EARNINGS regular	EARNINGS o'time	EARNINGS other	GROSS PAY
12-30	40			365.56			365.56

fed. w/h	f.i.c.a	state	insurance I	insurance II	insurance III		MISC. amount	MISC. cd.	NET PAY
16.88	24.49	3.03	23.43						297.73

BESIDES YOUR REGULAR EARNINGS WE PAY FOR YOU:
$1.00 for every $1.00 you pay for social security.
A portion of your hospital insurance, where applicable.

THIS IS NOT A CHECK DO NOT CASH.
DETACH AND RETAIN FOR YOUR RECORDS.

BANK OF PLEASANT VALLEY 64-1132/612
One Main Street
Pleasant Valley, GA 31441

No. 2513

Check No.

PAY to the order of date amount

Susan Carter 12-30-84 297.73

PAYROLL ACCOUNT

FIRST NATIONAL BANK AND TRUST COMPANY _____

void after 60 days _____

':061211320': 00 00571 0'''

PAYROLL ACCOUNT

Pleasant Valley, GA 31441

No. 2514

period ending date	HOURS total	HOURS o'time	RATE	EARNINGS regular	EARNINGS o'time	EARNINGS other	GROSS PAY
12-30	40			206.00			206.00

fed. w/h	f.i.c.a	state	insurance I	insurance II	insurance III	MISC. amount	MISC. cd.	NET PAY
21.99	13.80	5.12	1.38					163.71

BESIDES YOUR REGULAR EARNINGS WE PAY FOR YOU:
$1.00 for every $1.00 you pay for social security.
A portion of your hospital insurance, where applicable.

THIS IS NOT A CHECK DO NOT CASH.
DETACH AND RETAIN FOR YOUR RECORDS.

BANK OF PLEASANT VALLEY
One Main Street
Pleasant Valley, GA 31441

64-1132
612

No. 2514

Check No.

PAY to the order of | date | amount

George Davis | 12-30-84 | 163.71

PAYROLL ACCOUNT

FIRST NATIONAL BANK AND TRUST COMPANY

void after 60 days

':061211320': 00 00571 0'''

PAYROLL ACCOUNT

Pleasant Valley, GA 31441 No. 2515

period ending date	HOURS total	HOURS o'time	RATE	EARNINGS regular	EARNINGS o'time	EARNINGS other	GROSS PAY
12-30	40			668.48			668.48

fed. w/h	f.i.c.a	state	insurance I	insurance II	insurance III		MISC. amount	MISC. cd.	NET PAY
81.69	44.79	27.19	23.43						491.38

BESIDES YOUR REGULAR EARNINGS WE PAY FOR YOU:
$1.00 for every $1.00 you pay for social security.
A portion of your hospital insurance, where applicable.

THIS IS NOT A CHECK DO NOT CASH.
DETACH AND RETAIN FOR YOUR RECORDS.

BANK OF PLEASANT VALLEY
One Main Street
Pleasant Valley, GA 31441

64-1132
612

No. 2515

Check No.

PAY to the order of	date	amount
Fred Fowler	12-30-84	491.38

PAYROLL ACCOUNT

FIRST NATIONAL BANK AND TRUST COMPANY

void after 60 days

':061211320': 00 00571 0'''

PAYROLL ACCOUNT

Pleasant Valley, GA 31441 No. 2516

period ending date	HOURS total	HOURS o'time	RATE	EARNINGS regular	EARNINGS o'time	EARNINGS other	GROSS PAY
12-30	40			600.00			600.00

fed. w/h	f.i.c.a	state	insurance I	insurance II	insurance III	MISC. amount	MISC. cd.	NET PAY
	40.20		140.58					419.22

BESIDES YOUR REGULAR EARNINGS WE PAY FOR YOU:
$1.00 for every $1.00 you pay for social security.
A portion of your hospital insurance, where applicable.

THIS IS NOT A CHECK DO NOT CASH.
DETACH AND RETAIN FOR YOUR RECORDS.

BANK OF PLEASANT VALLEY
One Main Street
Pleasant Valley, GA 31441

64-1132
612

No. 2516

Check No.

PAY to the order of	date	amount
Samuel Jones	12-30-84	419.22

PAYROLL ACCOUNT

FIRST NATIONAL BANK AND TRUST COMPANY _____

void after 60 days _____

':061211320': 00 00571 0'''

PAYROLL ACCOUNT

Pleasant Valley, GA 31441

No. 2517

period ending date	HOURS total	HOURS o'time	RATE	EARNINGS regular	EARNINGS o'time	EARNINGS other	GROSS PAY
12-30	40			150.00			150.00

fed. w/h	f.i.c.a	state	insurance I	insurance II	insurance III	MISC. amount	MISC. cd.	NET PAY
	10.05	.41						139.54

BESIDES YOUR REGULAR EARNINGS WE PAY FOR YOU:
$1.00 for every $1.00 you pay for social security.
A portion of your hospital insurance, where applicable.

THIS IS NOT A CHECK DO NOT CASH.
DETACH AND RETAIN FOR YOUR RECORDS.

BANK OF PLEASANT VALLEY
One Main Street
Pleasant Valley, GA 31441

64-1132
612

No. 2517

Check No.

PAY to the order of	date	amount
Theodore Morris	12-30-84	139.54

PAYROLL ACCOUNT

FIRST NATIONAL BANK AND TRUST COMPANY

void after 60 days

':061211320': 00 00571 0'''

PAYROLL ACCOUNT

Pleasant Valley, GA 31441 No. 2518

period ending date	HOURS total	HOURS o'time	RATE	EARNINGS regular	EARNINGS o'time	EARNINGS other	GROSS PAY
12-30	40			646.38			646.38

fed. w/h	f.i.c.a	state	insurance I	insurance II	insurance III	MISC. amount	MISC. cd.	NET PAY
63.75	43.31	20.36	27.76					491.20

BESIDES YOUR REGULAR EARNINGS WE PAY FOR YOU:
$1.00 for every $1.00 you pay for social security.
A portion of your hospital insurance, where applicable.

THIS IS NOT A CHECK DO NOT CASH.
DETACH AND RETAIN FOR YOUR RECORDS.

BANK OF PLEASANT VALLEY
One Main Street
Pleasant Valley, GA 31441

64-1132
612

No. 2518

Check No.

PAY to the order of	date	amount
S. H. Powell	12-30-84	491.20

PAYROLL ACCOUNT

FIRST NATIONAL BANK AND TRUST COMPANY

void after 60 days

':061211320': 00 00571 0'''

PAYROLL ACCOUNT

Pleasant Valley, GA 31441 No. 2519

period ending date	HOURS total	HOURS o'time	RATE	EARNINGS regular	EARNINGS o'time	EARNINGS other	GROSS PAY
12-30	40			527.63			527.63

fed. w/h	f.i.c.a	state	insurance I	insurance II	insurance III	MISC. amount	MISC. cd.	NET PAY
72.31	35.35	18.99						400.98

BESIDES YOUR REGULAR EARNINGS WE PAY FOR YOU:
$1.00 for every $1.00 you pay for social security.
A portion of your hospital insurance, where applicable.

THIS IS NOT A CHECK DO NOT CASH.
DETACH AND RETAIN FOR YOUR RECORDS.

BANK OF PLEASANT VALLEY
One Main Street
Pleasant Valley, GA 31441

64-1132
612

No. 2519

Check No.

PAY to the order of	date	amount
Patricia Smith	12-30-84	400.98

PAYROLL ACCOUNT

FIRST NATIONAL BANK AND TRUST COMPANY

void after 60 days

':061211320': 00 00571 0'''

PAYROLL ACCOUNT

Pleasant Valley, GA 31441

No. 2520

period ending date	HOURS total	HOURS o'time	RATE	EARNINGS regular	EARNINGS o'time	EARNINGS other	GROSS PAY
12-30	40			323.46			323.46

fed. w/h	f.i.c.a	state	insurance I	insurance II	insurance III		MISC. amount	MISC. cd.	NET PAY
40.24	21.67	13.44	12.81						235.30

BESIDES YOUR REGULAR EARNINGS WE PAY FOR YOU:
$1.00 for every $1.00 you pay for social security.
A portion of your hospital insurance, where applicable.

THIS IS NOT A CHECK DO NOT CASH.
DETACH AND RETAIN FOR YOUR RECORDS.

BANK OF PLEASANT VALLEY
One Main Street
Pleasant Valley, GA 31441

64-1132
612

No. 2520

Check No.

PAY to the order of	date	amount
Larry Thompson	12-30-84	235.30

PAYROLL ACCOUNT

FIRST NATIONAL BANK AND TRUST COMPANY

void after 60 days

':061211320': 00 00571 0'''

Task Title

Order No. 1002

Record balances in accounts payable ledger

Description

Given a list of 25 creditors and an accounts payable ledger, the student will record the balances.

Materials, Supplies, and/or Equipment

Included: List of 25 creditors and balances

Accounts Payable Ledger

Needed but not Included: Pen or pencil

Suggested Requirements

Prerequisites: Accounting I

Approximate Time to Complete: 1 hour

Accuracy: 100%

Ace Hardware
501 Main Street, Pleasant Valley, GA 30488

DATE	EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Mar. 1	Balance	✓			500 00

Bickford Hardware
808 Dawnson Road, Vidalia, GA 30474

DATE	EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Mar. 1	Balance	✓			768 50

Carters Homeway
9378 68th Street, Miami, FL 33147

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			9 8 9 3 5

Century Paper Company
410 Blvd., Dallas, TX 30976

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			1 1 5 9 0 0

Dana's Hi Fi
310 First Street, Vidalia, GA 30474

DATE	EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
12 1-	Balance	✓			2600

Davis Fashion Department
111 N. Brady Street, Claxton, GA 30417

DATE	EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
12 1-	Balance	✓			9900

Dave's Drug & Medical Store
1388 Beddingtba Drive, Dublin, GA 39907

DATE	EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			9 0 0 00

Denton Road Repair
P.O. Box 801, Cincinnati, OH 23012

DATE	EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			1 2 5 9 00

Gibson's Auto Company
245 Jones Street, Vidalia, GA 30474

DATE	EXPLANATION	EP6	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			1499 00

Hadden's Equipment Company
Rt. 4, Box 408, Hazelhurst, GA 30486

DATE	EXPLANATION	EP6	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			900 00

Mick's Plumbing
532 Huckleberry Street, Lyons, GA 30436

DATE	EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			360 42

Ideal Rubber Supply
926 Mill Road, New York, NY 45603

DATE	EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			952 30

Johnson & Son Paper Company
121 E. Fourth Street, Mt. Vernon, GA 31589

DATE	EXPLANATION	FR	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			1000 00

Karasell Electric Company
907 Talokas Road, Uvalda, GA 30474

DATE	EXPLANATION	FR	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			586 77

KDM Capable Computer
507 E. First Street, Vidalia, GA 30474

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			2,112.00

Laken Building Supply
116 Lane Street, Valdosta, GA 30643

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			826.00

Mc Calls Used Cars
1812 Abercorn Street, Savannah, GA 30451

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			3 2 5 6 73

Newnan Office Supply
13 Main Street, Newnan, GA 30263

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			1 2 5 6 00

Nikki's Flower Shop
449 Washington Road, Hoboken, GA 41190

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			1 7 00 00

Payton Paper Company
1348 Country Lane, Fay, GA 34617

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			1 3 48 00

Lettuway Supply Company
1795 Chestnut Drive, Columbus, OH 16847

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov. 7	Balance	✓			8 90563

Reese Supply Company
55 West Third Street, Atlanta, GA 31904

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov. 7	Balance	✓			9 0000

Shurman Insurance Company
57 Paulson Street, McNair, GA 32607

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			3,134.43

Stephens Construction Company
1560 West Morris Street, Atlanta, GA 30667

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov. 1	Balance	✓			7,964.25

Stewart's Supply Company
104 Jackson Street, Dallas, TX 80960

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			1500 00

DATE	EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE

Task Title Order No. 1003

Compute discounts and record new balances on invoices

Description

Given 10 purchase discounts on invoices, the student will subtract discounts, compute new balances, and record new balances.

Materials, Supplies, and/or Equipment

Included: 10 purchase discounts on invoices

Needed but not Included: Pen or pencil

Suggested Requirements

Prerequisites: 1 quarter of bookkeeping

Approximate Time to Complete: 40 minutes

Accuracy: 100%

INVOICE

Date December 2, 1984

Our Order No. 9185

Cust. Order No. 1625

Shipped Via Best Way

Terms 4/10, n/30

City of Pleasant Valley
Pleasant Valley, GA 31441

Quantity	Description	Unit Price	Total
1	Tape Storage Cabinet	189.00	189.00
1	Sliding Door Cabinet	159.99	159.99
8	8" Flexible Disks	6.96	55.60

TOTAL 404.59

DISCOUNT 16.18

NET AMOUNT DUE 388.41

KDM CAPABLE COMPUTER 507 E. First St. Vidalia, GA 30474

INVOICE

Date October 20, 1984

Our Order No. 499

Cust. Order No. 1551

Shipped Via Best Way

Terms 2/10 EOM, n/60

City of Pleasant Valley
Pleasant Valley, GA 31441

Quantity	Description	Unit Price	Total
500	Dixie Dumpsters	57.85	28,925.00

TOTAL 28,925.00

DISCOUNT 578.50

NET AMOUNT DUE 28,346.50

HADDEN'S EQUIPMENT
Rt. 4, Box 408
Hazelhurst, GA 30486

INVOICE

Date October 15, 1984

Our Order No. 259

Cust. Order No. 1549

City of Pleasant Valley
Pleasant Valley, GA 31441

Shipped Via Best Way

Terms 2/10, n/30

Quantity	Description	Unit Price	Total
10 gals.	Canary Yellow Paint No. 1324	34.95	349.50
1 gal.	Grass Green Paint No. 7771	23.83	23.83

TOTAL 373.33

DISCOUNT 7.46

NET AMOUNT DUE 365.87

ACE HARDWARE. . . . . 501 Main Street, Pleasant Valley, GA 30488

INVOICE

Date October 16, 1984

Our Order No. 560

City of Pleasant Valley
Pleasant Valley, GA 31441

Cust. Order No. 1550

Shipped Via Best Way

Terms 4/10, n/30

Quantity	Description	Unit Price	Total
3 reams	White Bond Paper, 8½ x 11	9.90	29.70
1 box	No. 10 Envelopes	14.45	14.45
1 box	White Onionskin, 8½ x 11	7.49	7.49
1 gross	No. 2 Pencils	7.20	7.20

TOTAL 58.84

DISCOUNT 2.35

NET AMOUNT DUE 56.49

CENTURY PAPER COMPANY 401 W. Blvd. Dallas, TX 30976

INVOICE

Date 11-15-84

Our Order No. 1397

Cust. Order No. 1603

Shipped Via Best Way

Terms 2/10, n/30

City of Pleasant Valley
Pleasant Valley, GA 31441

Quantity	Description	Unit Price	Total
1	Radiator Cap, 1982 Ford truck	7.95	7.95
1	Clutch Cable, 1982 Ford truck	30.00	30.00
10	Oil filters for police cars	6.00	60.00
1	Water pump for 1983 Chevrolet	75.00	75.00

TOTAL 172.95

DISCOUNT 3.46

NET AMOUNT DUE 169.49

Gibson's Auto Company
245 Jones St.
Vidalia, GA 30474

246

INVOICE

Date 11-15-84

Our Order No. 9411

Cust. Order No. 1602

Shipped Via Delivered

Terms 2/10, n/30

City of Pleasant Valley
Pleasant Valley, GA 31441

Quantity	Description	Unit Price	Total
5	Christmas arrangements for office	25.00	125.00
10	Green garlands	10.00	100.00

TOTAL 225.00

DISCOUNT 4.50

NET AMOUNT DUE 220.50

NIKKI'S FLOWER SHOP 419 Washington Rd. Hoboken, GA 31190

INVOICE

Date 11-20-84

Our Order No. 15987

City of Pleasant Valley
Pleasant Valley, GA 31441

Cust. Order No. 1615

Shipped Via

Terms 2/10, n/30

Quantity	Description	Unit Price	Total
10 days	On-site systems analysis	300 da.	3,000.00
2	Presentation and Report	1000	2,000.00

TOTAL $5,000.00

DISCOUNT 100.00

NET AMOUNT DUE $4,900.00

KDM CAPABLE COMPUTER 507 E. First St. Vidalia, GA 30474

INVOICE

Date 11-21-84

Our Order No. 1011

City of Pleasant Valley
Pleasant Valley, GA 31441

Cust. Order No. 1616

Shipped Via Best Way

Terms 4/10, n/30

Quantity	Description	Unit Price	Total
10 rolls	1 inch transparent tape	2.99	29.90
12	Legal pads	1.25	15.00
6 boxes	Carbon paper	2.50	15.00
8 boxes	Bond paper, 8½ x 14	5.00	40.00

TOTAL 99.90

DISCOUNT 4.00

NET AMOUNT DUE 95.90

CENTURY PAPER COMPANY 401 W. Blvd. Dallas, TX 30976

INVOICE

Date 11-25-84

Our Order No. 9087

Cust. Order No. 1620

Shipped Via Best Way

Terms 4/10, n/30

City of Pleasant Valley
Pleasant Valley, GA 31441

Quantity	Description	Unit Price	Total
3 doz.	Window shades	35.00/doz.	105.00
2 doz.	Venetian blinds	75.00/doz.	150.00

TOTAL 265.00

DISCOUNT 10.20

NET AMOUNT DUE 244.80

DAVIS FASHION
111 North Grady Street
Claxton, GA 30417

INVOICE

Date 12-4-84

Our Order No. 8769

Cust. Order No. 1630

Shipped Via Picked Up

Terms 2/10, n/30

City of Pleasant Valley
Pleasant Valley, GA 31441

Quantity	Description	Unit Price	Total
30 cans	Coca Cola	.40 ea.	12.00
6 doz.	Christmas cookies	1.30 doz.	7.80
3 doz.	Cupcakes	2.25 doz.	6.75
6 bags	Potato chips	1.19 ea.	7.14

TOTAL 33.69

DISCOUNT .67

NET AMOUNT DUE 33.02

JOE'S BAKERY & DELI
Goody Lane
Pleasant Valley, GA 30488

Task Title

Order No. 1004

Determine amounts owed to creditors and post to Accounts Payable Ledger

Description

Given 10 accounts payable and the general ledger, the student will add all balances to determine the total owed to creditors and compare this total with the total accounts payable in the general ledger.

Materials, Supplies, and/or Equipment

Included: 10 Accounts Payable Ledger cards

Needed but not Included: Pen or Pencil

Suggested Requirements

Prerequisites: 1 quarter of high school bookkeeping

Approximate Time to Complete: 30 minutes

Accuracy: 100%

City of Pleasant Valley
Schedule of Accounts Payable
November 30, 19--

Ace Hardware	300 00
Bilyeu Hardware	500 00
Carter's Homeway	250 00
Century Paper Company	75 00
Dane's Tri Ti	
Dana Fashion Department	
Dare's Drug & Medical Store	1635 00
Denton Road Repair	1259 00
Gibson's Auto Company	1497 00
Hadden's Equipment Company	800 00
	6318 00

Task Title

Order No. 1005

Balance the accounts in the general ledger

Description

Given entries in the general ledger, the student will compute and record the balances.

Materials, Supplies, and/or Equipment

Included: General Ledger entries

Needed but not Included: Pen or pencil

Calculator

Suggested Requirements

Prerequisites: Beginning bookkeeping

Approximate Time to Complete: 1 hour

Accuracy: 100%

BALANCES OF ACCOUNTS IN GENERAL LEDGER

	Debit	Credit
Cash	$ 2,378.31	$
Petty Cash	200.00	
Accounts Receivable	357.08	
Allowance for Doubtful Accts.		18.74
Notes Receivable	591.80	
Merchandise Inventory	26,292.00	
Supplies	721.98	
Prepaid Insurance	794.00	
Interest Receivable	4.21	
Store Equipment	5,300.00	
Accum. Depr., Store Equip.		343.00
Accounts Payable		23,378.24
Notes Payable		1,018.00
Employee Inc. Tax Pay.-Fed.		166.40
FICA Tax Payable		161.20
Unemployment Tax Pay.-Fed.		13.08
Unemployment Tax Pay.-State		74.21
Sales Tax Payable		239.59
Interest Payable		-0-
Gretch-Ann, Capital		17,368.98
Gretch-Ann, Drawing		-0-
Income Summary		-0-
Sales		57,074.20
Sales Ret. & Allowances	832.90	
Purchases	40,802.40	
Purchases Ret. & Allowances		939.07
Bad Debt Expense		-0-
Depr. Expense, Store Equip.		-0-
Insurance Expense	-0-	
Miscellaneous Expense	1,020.10	
Payroll Tax Expense	1,584.19	
Rent Expense	4,700.00	
Salary Expense	15,220.10	
Supplies Expense	-0-	
Interest Income		11.00
Interest Expense	6.64	

Task Title

Order No. 1006

Prepare unadjusted trial balance

Description

Using the balanced ledger that was prepared in the previous task, the student will prepare an unadjusted trial balance on the attached worksheet.

Materials, Supplies, and/or Equipment

Included: Worksheet form

Needed but not Included: Balanced ledger from previous task

Pen or pencil

Suggested Requirements

Prerequisites: Accounting I

Approximate Time to Complete: 30 minutes

Accuracy: 100%

Gretch-Ann Mousse Products
Trial Balance
September 30, 19--

Account Title	Acct No.	Trial Balance Debit	Trial Balance Credit	Adjustments Debit	Adjustments Credit	Income Statement Debit	Income Statement Credit	Balance Sheet Debit	Balance Sheet Credit
Cash	111	2378131							
Petty Cash	112	20000							
Accts. Receivable	113	35708							
All. for Doubtful Accts.	113.1		18774						
Notes Receivable	114	59180							
Mdse. Inventory	115	2629200							
Supplies	116	72198							
Prepaid Insurance	117	79400							
Interest Receivable	118	421							
Store Equipment	131	5300000							
Accum. Depr.-Store Eq.	131.1		343300						
Accounts Payable	211		2337824						
Notes Payable	212		101800						
Emp. Inc. Tax Pay.-Fed.	213		16440						
FICA Tax Payable	214		16120						
Unempl. Tax Pay.-Fed.	215		1308						
Unempl. Tax Pay.-State	216		7421						
Sales Tax Payable	217		23959						
Interest Payable	218		—0—						
Gretch-Ann, Capital	311		1736898						
Gretch-Ann, Drawing	312	—0—							
Income Summary	313	—0—							
Sales	411		5707420						
Sales Ret. + Allowances	411.1	83290							
Purchases	511	4080240							

Gretch-Ann Mousse Products

Trial Balance

September 30, 19--

Account Title	Acct No.	Trial Balance Debit	Trial Balance Credit	Adjustments Debit	Adjustments Credit	Income Statement Debit	Income Statement Credit	Balance Sheet Debit	Balance Sheet Credit
Purchases Ret. + all.	511.1		93907						
Bad Debt Expense	611		—0—						
Depr. Exp.-Store Eq.	612		—0—						
Insurance Exp.	613	—0—							
Miscellaneous Exp.	614	10201 0							
Payroll Tax Exp.	615	15841 9							
Rent Exp.	616	47000 0							
Salary Exp.	617	15220 10							
Supplies Exp.	618	—0—							
Interest Income	711		1100						
Interest Exp.	811	664							
Totals		100805 71	100805 71						

Task Title

Order No. 1007

Record adjustments and prepare income statement and balance sheet

Description

Given a blank worksheet form and a list of adjustments, the student will record the adjustments in the proper spaces as well as complete the income statement and balance sheet portions of the worksheet.

Materials, Supplies, and/or Equipment

Included: List of adjustments

Worksheet form

Needed but not Included: Pen or pencil

Suggested Requirements

Prerequisites: Accounting I

Approximate Time to Complete: 1 hour

Accuracy: 100%

Gretch-Ann Mousse Products (1)

Trial Balance

September 30, 19--

Account Title	Acct No.	Trial Balance Debit	Trial Balance Credit	Adjustments Debit	Adjustments Credit	Income Statement Debit	Income Statement Credit	Balance Sheet Debit	Balance Sheet Credit
Cash	111	23,783.31						23,783.31	
Petty Cash	112	300.00						300.00	
Accts. Receivable	113	3,570.80						3,570.80	
All. for Doubtful Accts.	113.1		18.74		(a) 10.28				8.46
Notes Receivable	114	591.80						591.80	
Merch. Inventory	115	262,920.00			(c) 250,980.00	362,920.00	250,980.00	250,980.00	
Supplies	116	721.98			(b) 126.25			595.73	
Prepaid Insurance	117	794.00			(f) 213.40			580.60	
Interest Receivable	118	4.21						4.21	
Store Equipment	131	5,300.00						5,300.00	
Accum. Depr., Store Eq.	131.1		343.00		(e) 467.00				810.00
Accounts Payable	211		23,378.24						23,378.24
Notes Payable	212		1,018.00						1,018.00
Emp. Inc. Tax Pay.-Fed.	213		166.40						166.40
FICA Tax Payable	214		161.20						161.20
Unempl. Tax Pay.-Fed.	215		13.08						13.08
Unempl. Tax Pay.-State	216		74.21						74.21
Sales Tax Payable	217		239.59						239.59
Interest Payable	218		-0-						-0-
Gretch-Ann, Capital	311		173,689.98						173,689.98
Gretch-Ann, Drawing	312	-0-						-0-	
Income Summary	313		-0-				-0-		
Sales	411		570,742.00				570,742.00		
Sales Ret. & Allowances	411.1	8,329.90				8,329.90			
Purchases	511	408,024.00				408,024.00			

Gretch - Ann Mousse Products
Trial Balance
September 30, 19--

Account Title	Acct No.	Trial Balance Debit	Trial Balance Credit	Adjustments Debit	Adjustments Credit	Income Statement Debit	Income Statement Credit	Balance Sheet Debit	Balance Sheet Credit
Purchases Ret. + All.	511.1		939.07				939.07		
Bad Debt Expense	611	— 0 —				— 0 —			
Depr. Exp. - Store Eq.	612	— 0 —				— 0 —			
Insurance Expense	613	— 0 —				— 0 —			
Miscellaneous Expense	614	1 020.10				1 020.10			
Payroll Tax Expense	615	1 584.19				1 584.19			
Rent Expense	616	4 700.00				4 700.00			
Salary Expense	617	15 220.10				15 220.10			
Supplies Expense	618	— 0 —				— 0 —			
Interest Income	711		11.00		(e) 4.20		15.20		
Interest Expense	811	6.64		(a) 6.75		13.39			
Totals		100 805.71	100 805.71						
Ending Inventory				(b) 350 98.00					
Supplies (Ending)				(c) 1 26.25		1 26.25			
Prepaid Ins. (Ending)				(d) 2 13.40		2 13.40			
All. for Uncollectible					(f) 10.28				10.28
Interest Receivable				(e) 4.20				4.20	
Depr. Exp. Store Eq.				46.00		46.00			
Interest Payable					(a) 6.75				6.75
		259 25.88	259 25.88			91 27 1.73	93 126.47	351 09.93	43 25 5.19
							81 45.26	81 45.26	
						91 27 1.73	91 27 1.73	43 25 5.19	43 25 5.19

EMPLOYER'S MANUAL 58

Task Title

Order No. 1008

Prepare an income statement and balance sheet

Description

Given the worksheet that was completed in the previous task, the student will prepare an income statement and balance sheet.

Materials, Supplies, and/or Equipment

Included: Nothing

Needed but not Included: Previously prepared worksheet

Paper

Suggested Requirements

Prerequisites: Accounting I

Approximate Time to Complete: 1 hour

Accuracy: 100%

GRETCH-ANN MOUSSE PRODUCTS
Income Statement for Year Ended September 30, 19--

Revenue:			
Interest Income			$ 15.20
Gross sales			57,074.20
Less: sales returns & allowances		$ 832.90	
Net sales			$56,265.50
Cost of goods sold:			
Merchandise inventory, Jan. 1, 19--		26,292.00	
Purchases	$40,802.40		
Less: Purchases returns & allow. $ 939.07			
Net purchases		39,863.33	
Goods available for sale		$66,155.33	
Merchandise inventory, September 30, 19--		25,098.00	
Cost of goods sold			41,057.33
Gross profit from sales			$15,199.17
Operating expense:			
Selling expenses:			
Supplies used	$ 126.25		
Insurance used	213.40		
Total selling expenses		$ 339.65	
General and administrative expenses:			
Miscellaneous expense	$ 1,020.10		
Payroll tax expense	1,584.19		
Rent expense	4,700.00		
Salary expense	15,220.10		
Interest expense	13.39		
Depreciation expense, store equipment	467.00		
Total general and administrative expenses		23,004.78	
Total operating expenses			23,344.43
Net Loss			$ 8,145.26

GRETCH-ANN MOUSSE PRODUCTS
Balance Sheet, September 30, 19--

ASSETS

Current Assets:			
Cash		$ 2,378.31	
Petty cash		200.00	
Accounts receivable		357.08	
Notes receivable		591.80	
Supplies		595.73	
Prepaid insurance		580.60	
Interest receivable		8.41	
Total Current Assets			$ 4,711.93
Plant and Equipment:			
Merchandise inventory		$25,098.00	
Store equipment	$5,300.00		
Less accum. depreciation	810.00	4,490.00	$29,588.00
Total Plant Assets			
Total Assets			$34,299.93

LIABILITIES

Current Liabilities:		
Accounts payable	$23,378.24	
Allowance for doubtful accounts	8.46	
Notes payable	1,018.00	
Employee income tax payable-Fed.	166.40	
FICA tax payable	161.20	
Unemployment tax payable-Fed.	13.08	
Unemployment tax payable-State	74.21	
Interest payable	239.59	
Allowance for uncollectibles	10.28	
Interest payable	6.75	
Total Liabilities		$25,076.21

OWNER EQUITY

Gretch-Ann, capital Jan. 1, 19--	17,368.98	
September net loss	8,145.26	
Gretch-Ann, capital Sept. 30, 19--		9,223.72
Total Liabilities & Owner Equity		$34,299.93

Task Title

Order No. 1009

Record transactions in journals

Description

Given 20 entries, a cash receipts journal, and a cash disbursements journal, the student will record the transactions.

Materials, Supplies, and/or Equipment

Included: 20 transactions

Cash Receipts Journal

Cash Disbursements Journal

Needed but not Included: Pen or pencil

Suggested Requirements

Prerequisites: Beginning bookkeeping

Approximate Time to Complete: 1 hour, 30 minutes

Accuracy: 100%

EMPLOYER'S MANUAL

CASH RECEIPTS JOURNAL

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	Date		Account Title	Doc. No.	P.R.	1 General Debit	2 General Credit	3 Accts. Rec. Cr.	4 Sales Credit	5 Sales Tax Pay. Cr.	6 Cash Debit
1	19 Nov	1	Balance on Hand		✓						14,350.00
2		1	✓	T-1	✓				500.00		500.00
3		2	Brown's Novelty Shop	RS15				350.00			350.00
4		8	Anderson Supply Company	RS16				1100.00			1100.00
5		9	Warren's Dance Studio	RS17				600.00			600.00
6		15	✓	T-15	✓				1700.00		1700.00
7		21	Columbia Cosmetics	RS18				224.00			224.00
8		23	Sheila's Beauty Shop	RS19				153.10			153.10
9		29	✓	T-29	✓				725.00		725.00
10		30	Jane's Boutique	RS20				934.49			934.49
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											

CASH PAYMENTS JOURNAL

PAGE 5

	DATE	CK. NO.	ACCOUNT DEBITED	POST. REF.	SUNDRY ACCOUNTS DR.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH CR.
1	19 NOV. 1	2423	Ace Hardware			500 00		500 00
2	2	2424	Rent Expense		600 00			600 00
3	2	2425	Utilities Expense		249 79			249 79
4	5	2426	Bilford Hardware			768 50		768 50
5	5	2427	Carters Homeway			989 35		989 35
6	6	2428	Century Paper Company			1159 00		1159 00
7	7	2429	Dana Hi Fi			260 00		260 00
8	12	2430	Dan's Fashion			849 00		849 00
9	13	2431	Advertising Expense		75 00			75 00
10	14	2432	Entertainment Expense		150 00			150 00
11								
12								
13								
14								
15								
16								
17								

Task Title

Order No. 1010

Foot and crossfoot journals

Description

Given the cash receipts and cash disbursements journals in which 20 transactions have been recorded, the student will foot and crossfoot the journals.

Materials, Supplies, and/or Equipment

Included: Cash Receipts Journal

Cash Disbursements Journal

Needed but not Included: Pen or pencil

Suggested Requirements

Prerequisites: Beginning bookkeeping

Approximate Time to Complete: 20 minutes

Accuracy: 100%

EMPLOYER'S MANUAL

CASH RECEIPTS JOURNAL

Page 7

	Date		Account Title	Doc. No.	P.R.	1 General Debit	2 General Credit	3 Accts. Rec. Cr.	4 Sales Credit	5 Sales Tax Pay. Cr.	6 Cash Debit
1	19 NOV	1	Balance on Hand		✓						
2		1	✓	T-1	✓				50000		50000
3		2	Brown's Novelty Shop	RS15				35000			35000
4		8	Anderson Supply Company	RS16				110000			110000
5		9	Warren's Dance Studio	RS17				60000			60000
6		15	✓	T-15	✓				170000		170000
7		21	Columbia Cosmetics	RS18				22400			22400
8		23	Sheila's Beauty Shop	RS19				15310			15310
9		29	✓	T-29	✓				72500		72500
10		30	Jane's Boutique	RS20				93449			93449
11		30	Totals					336159	292500		628659
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											

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CASH PAYMENTS JOURNAL

PAGE 5

	DATE	CK. NO.	ACCOUNT DEBITED	POST. REF.	SUNDRY ACCOUNTS DR.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH CR.
1	15 NOV 1	2423	Ace Hardware			500 00		500 00
2	2	2424	Rent Expense		600 00			600 00
3	2	2425	Utilities Expense		249 79			249 79
4	5	2426	Bilford Hardware			768 50		768 50
5	5	2427	Cortera Homeware			989 35		989 35
6	6	2428	Century Paper Company			1159 00		1159 00
7	7	2429	Dana Hi Fi			260 00		260 00
8	12	2430	Dana Fashion			849 00		849 00
9	13	2431	Advertising Expense		75 00			75 00
10	14	2432	Entertainment Expense		150 00			150 00
11	30		Totals		1074 79	4525 85		5600 64
12								
13								
14								
15								
16								
17								

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Task Title

Order No. 1011

Post entries to the general ledger

Description

Given 20 cash receipts and cash disbursements journals entries and general ledger pages that have been footed and crossfooted, the student will post these entries to the general ledger.

Materials, Supplies, and/or Equipment

Included: 20 cash receipts

Cash Disbursements Journal

General Ledger pages

Needed but not Included: Pen or pencil

Suggested Requirements

Prerequisites: Beginning bookkeeping

Approximate Time to Complete: 40 minutes

Accuracy: 100%

CASH PAYMENTS JOURNAL

PAGE 5

	DATE	CK. NO.	ACCOUNT DEBITED	POST. REF.	SUNDRY ACCOUNTS DR.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH CR.
1	Nov 1	2423	Ace Hardware			500 00		500 00
2	2	2424	Rent Expense	53	600 00			600 00
3	2	2425	Utilities Expense	54	249 79			249 79
4	5	2426	Bilford Hardware			768 50		768 50
5	5	2427	Carters Homeware			989 35		989 35
6	6	2428	Century Paper Company			1159 00		1159 00
7	7	2429	Dana Li Ti			260 00		260 00
8	12	2430	Davis Fashion			849 00		849 00
9	13	2431	Advertising Expense	51	75 00			75 00
10	14	2432	Entertainment Expense	52	150 00			150 00
11	30		Totals		1074 79	4525 85		5600 64
12					(X)	(24)		(11)
13								
14								
15								
16								
17								

CASH RECEIPTS JOURNAL

	Date		Account Title	Doc. No.	P.R.	1 General Debit	2 General Credit	3 Accts. Rec. Cr.	4 Sales Credit	5 Sales Tax Pay. Cr.	6 Cash Debit
1	19 Nov	1	Balance on Hand, $14,350.00		✓						
2		1	✓	T-1	✓				50000		50000
3		2	Brown's Novelty Shop	RS15				35000			35000
4		8	Anderson Supply Company	RS16				110000			110000
5		9	Warren's Dance Studio	RS17				60000			60000
6		15	✓	T-15	✓				120000		170000
7		21	Columbia Cosmetics	RS18				22400			22400
8		23	Sheila's Beauty Shop	RS19				15310			15310
9		29	✓	T-29	✓				72500		72500
10		30	Jane's Boutique	RS20				93449			93449
11		30	Totals					336159	292500		628659
12								(12)	(41)		(11)
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											

ACCOUNT Cash ACCOUNT NO. 11

Date		Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit
19 NOV	1	Balance	✓			413 50 00	
	30		CR7	6 2 8 6 59		476 36 59	
	30		CP5		560 0 64	150 35 95	

ACCOUNT Accounts Receivable ACCOUNT NO. 12

Date		Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit
19 NOV	1	Balance	✓			54 27 98	
	30		CR7		33 61 59	20 66 39	

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ACCOUNT Accounts Payable ACCOUNT NO. 21

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit
19 NOV 1	Balance	✓				668485
30		CP5	452585			215900

ACCOUNT Sales ACCOUNT NO. 41

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit
19 NOV 30		CR7		29250		192500

ACCOUNT Advertising Expense ACCOUNT NO. 51

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit
19 NOV 13		CP5	75 00		75 00	

ACCOUNT Entertainment Expense ACCOUNT NO. 52

Date	Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit
19 NOV 14		CP5	150 00		150 00	

ACCOUNT Rent Expense ACCOUNT NO. 53

Date		Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit
19 NOV	2		CP5	600 00		600 00	

ACCOUNT Utilities Expense ACCOUNT NO. 54

Date		Item	Post Ref.	Debit	Credit	Balance Debit	Balance Credit
19 NOV	2		CP5	249 79		249 79	

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Task Title

Order No. 1012

Post entries to appropriate ledgers

Description

Given 20 cash receipts and cash disbursements journal entries that have been footed and crossfooted and the accounts receivable and accounts payable ledgers, the student will post these entries to the appropriate ledgers.

Materials, Supplies, and/or Equipment

Included: Cash Receipts Journal

Cash Disbursements Journal

Accounts Receivable Ledger

Accounts Payable Ledger

Needed but not Included: Pen or pencil

Suggested Requirements

Prerequisites: Accounting I

Approximate Time to Complete: 40 minutes

Accuracy: 100%

CASH RECEIPTS JOURNAL

	Date		Account Title	Doc. No.	P.R.	1 General Debit	2 General Credit	3 Accts. Rec. Cr.	4 Sales Credit	5 Sales Tax Pay. Cr.	6 Cash Debit
1	19 Nov.	1	Balance on Hand		✓						$14,350.00
2		1	✓	T-1	✓				500.00		500.00
3		2	Brown's Novelty Shop	RS15	✓			350.00			350.00
4		8	Anderson Supply Company	RS16	✓			1100.00			1100.00
5		9	Warren's Dance Studio	RS17	✓			600.00			600.00
6		15	✓	T-15	✓				1700.00		1700.00
7		21	Columbia Cosmetics	RS18	✓			224.00			224.00
8		23	Sheila's Beauty Shop	RS19	✓			153.10			153.10
9		29	✓	T-29	✓				725.00		725.00
10		30	Jane's Boutique	RS20	✓			934.49			934.49
11		30	Totals					3361.59	2925.00		6286.59

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CASH PAYMENTS JOURNAL

PAGE 5

	DATE		CK. NO.	ACCOUNT DEBITED	POST. REF.	SUNDRY ACCOUNTS DR.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH CR.
1	19 NOV	1	2423	Ace Hardware	✓		500 00		500 00
2		2	2424	Rent Expense	53	600 00			600 00
3		2	2425	Utilities Expense	54	249 79			249 79
4		5	2426	Bilford Hardware	✓		768 50		768 50
5		5	2427	Carters Hameway	✓		989 35		989 35
6		6	2428	Century Paper Company	✓		1159 00		1159 00
7		7	2429	Dana Di Di	✓		260 00		260 00
8		12	2430	Dana Fashion			849 00		849 00
9		13	2431	Advertising Expense	51	75 00			75 00
10		14	2432	Entertainment Expense	52	150 00			150 00
11		30		Totals		1074 79	4525 85		5600 64
12						(✓)	(12)		(1)
13									
14									
15									
16									
17									

Anderson Supply Company
301 Main Street, Collins, GA 30813

DATE		EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
NOV	1	Balance	✓			2200 00
	8				1100 00	1100 00

Brown's Novelty Shop
Dernwood Drive, Savannah, GA 30443

DATE		EXPLANATION	FOLIO	DEBIT	CREDIT	BALANCE
NOV	1	Balance	✓			500 00
	2		CR7		350 00	150 00

Columbia Cosmetics
Carter Street, Columbus, GA 30411

DATE	EXPLANATION	F°	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			331 00
21		CR7		224 00	107 00

Jane's Boutique
101 Opportunity Circle, Utopia, SC 24810

DATE	EXPLANATION	F°	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓			1250 00
30		CR7		934 49	315 51

Sheila's Beauty Shop
14 Sunset Drive, Uvolda, GA 30453

DATE		EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Nov	1	Balance	✓			351 98
	23		CR7		153 10	198 88

Warren's Dance Studio

DATE		EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Nov	1	Balance	✓			795 00
	9		CR7		600 00	195 00

Ace Hardware
501 Main Street, Pleasant Valley, GA 30488

DATE	EXPLANATION	Ref	DEBIT	CREDIT	BALANCE
Nov 1	Balance	✓ CPS	500 00		500 00

Bielford Hardware
808 Dawnson Road, Vidalia, GA 30474

DATE	EXPLANATION	Ref	DEBIT	CREDIT	BALANCE
Nov 5	Balance	✓ CPS	768 50		768 50

Carters Homeway
2378 68th Street, Miami, FL 33147

DATE		EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Nov	15	Balance	✓			98935
			CP5	98935		

Century Paper Company
410 Blvd, Dallas, TX 30976

DATE		EXPLANATION	POST REF	DEBIT	CREDIT	BALANCE
Nov	16	Balance	✓			115900
				115900		

Dana's Hi Fi
310 First Street, Vidalia, GA 30474

DATE	EXPLANATION	EA	DEBIT	CREDIT	BALANCE
Nov 7	Balance	✓			260 00
		CPS	260 00		

Davis Fashion Department
111 N. Grady Street, Claxton, GA 30417

DATE	EXPLANATION	EA	DEBIT	CREDIT	BALANCE
Nov 12	Balance	✓			845 00
		CPS	845 00		

Dave's Drug & Medical Store
1388 Beddington Drive, Dublin, GA 39907

DATE	EXPLANATION	FAC	DEBIT	CREDIT	BALANCE
12 1	Balance	✓			900 00

Denton Road Repair
P.O. Box 801, Cincinnati, OH 23012

DATE	EXPLANATION	FAC	DEBIT	CREDIT	BALANCE
12 1	Balance	✓			1256 00

Task Title

Order No. 1013

Issue receipts for payment

Description

Given 10 situations for which payments are due, the student will issue receipts for each payment.

Materials, Supplies, and/or Equipment

Included: 10 situations

10 receipts

Needed but not Included: Pen

Suggested Requirements

Prerequisites: Accounting I

Approximate Time to Complete: 45 minutes

Accuracy: 100%

RECEIPT

NO. 101

RECEIVED OF John James DATE Nov. 1 19--

For used typewriter DOLLARS $ 75.00

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE					CASH	
AMOUNT PAID					CHECK	75.00
					DRAFT	
BALANCE DUE					MONEY ORDER	

By DM

Thank You

RECEIPT

NO. 102

RECEIVED OF Wanda Stewart DATE Nov. 1 19--

For used L-shaped desk DOLLARS $ 250.00

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE					CASH	
AMOUNT PAID					CHECK	250.00
					DRAFT	
BALANCE DUE					MONEY ORDER	

By DM

Thank You

RECEIPT

NO. 103

RECEIVED OF Gail McDaniel DATE Nov. 1 19--

For legal services DOLLARS $125 50

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE					CASH	
AMOUNT PAID					CHECK	125 50
					DRAFT	
BALANCE DUE					MONEY ORDER	

By DM

Thank You

RECEIPT

NO. 104

RECEIVED OF Jerry Wilson DATE Nov. 1 19--

For partial payment of $1000 00 Charge DOLLARS $500 00

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE	1000	00			CASH	
AMOUNT PAID	500	00			CHECK	
					DRAFT	
BALANCE DUE	500	00			MONEY ORDER	500 00

By DM

Thank You

RECEIPT

NO. 105

RECEIVED OF Georgia Wilder DATE Nov. 1 19--

For old adding machine DOLLARS $30.25

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE					CASH	
AMOUNT PAID					CHECK	30.25
					DRAFT	
BALANCE DUE					MONEY ORDER	

By Dm

Thank You

RECEIPT

NO. 106

RECEIVED OF Bonnie Wynn DATE Nov. 1 19--

For entrance fee in Miss Vidalia Onion Pageant DOLLARS $ 90.00

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE					CASH	
AMOUNT PAID					CHECK	90.00
					DRAFT	
BALANCE DUE					MONEY ORDER	

By Dm

Thank You

RECEIPT

NO. 107

RECEIVED OF Wayne Smith DATE Nov. 1 19--

For sale of supplies DOLLARS $ 36.75

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE					CASH	
AMOUNT PAID					CHECK	36.75
					DRAFT	
BALANCE DUE					MONEY ORDER	

By DM

Thank You

RECEIPT

NO. 108

RECEIVED OF Tammy Truette DATE Nov. 1 19--

For FBLA dues DOLLARS $ 8.00

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE					CASH	
AMOUNT PAID					CHECK	8.00
					DRAFT	
BALANCE DUE					MONEY ORDER	

By DM

Thank You

RECEIPT

NO. 109

RECEIVED OF Ruth Raintree DATE Nov. 1 19--

For sunshine fund DOLLARS $ 15.50

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE					CASH	
AMOUNT PAID					CHECK	15.50
					DRAFT	
BALANCE DUE					MONEY ORDER	

By Dm

Thank You

RECEIPT

NO. 110

RECEIVED OF Kramer Communications DATE Nov. 1 19--

For payment on account DOLLARS $ 68.25

DETAIL	ACCOUNT		NOTE		HOW PAID	
AMOUNT DUE	68	25			CASH	
AMOUNT PAID	68	25			CHECK	68.25
					DRAFT	
BALANCE DUE	-0-				MONEY ORDER	

By Dm

Thank You

Task Title

Order No. 1014

Reconcile bank statement

Description

Given 13 canceled checks, a bank statement, and a blank bank reconciliation form, the student will reconcile the bank statement.

Materials, Supplies, and/or Equipment

Included: 13 canceled checks

Check register

Bank statement

Bank reconciliation form

Needed but not Included: Pen or Pencil

Suggested Requirements

Prerequisites: 1 quarter of high school bookkeeping

Approximate Time to Complete: 1 hour

Accuracy: 100%

MARY ALICE WILDER

Reconciliation of Bank Statement

October 29, 1984

Check-stub balance, October 29	1486.39	Bank statement balance	614.39
Deduct:		Add:	
Service Charge	3.00	Outstanding deposit	940.00
			1554.39
		Deduct: Outstanding Checks	
		Check 9 12.00	
		12 34.00	
		15 25.00	71.00
Adjusted Check Stub Balance	1483.39	Adjusted Bank Statement Balance	1483.39

Task Title

Order No. 1015

Fill out deposit slips

Description

Given a listing of deposits of coins, currency and checks, the student will fill out deposit slips.

Materials, Supplies, and/or Equipment

Included: List of deposits

Needed but not Included:

Suggested Requirements

Prerequisites: 1 quarter of high school bookkeeping

Approximate Time to Complete: 10 minutes per deposit slip

Accuracy: 100%

Mary Ann Smith 360380-4

DEPOSIT SLIP

Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement.

Date _____

CURRENCY	95.00
COINS	8.83
CHECKS	
1. State Merit	673.75
2. Blue Cross	66.84
3. Mutual Mem.	101.68
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
TOTAL DEPOSIT	946.10

Alpha Delta Mu 124738-5

DEPOSIT SLIP

Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement.

Date _____

CURRENCY	36.00
COINS	1.75
CHECKS	
1. 96-564	35.00
2. 612-401	38.00
3. 612-778	72.00
4. 612-534	31.33
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
TOTAL DEPOSIT	214.08

W & W Enterprises 490480-7

DEPOSIT SLIP

Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement.

Date _____

CURRENCY	710.00
COINS	335.73
CHECKS	
1. 46-803	986.81
2. 53-912	3585.75
3. 54-817	675.79
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
TOTAL DEPOSIT	6294.08

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Task Title

Order No. 1016

Set up and maintain a petty cash fund

Description

Given an information sheet on petty cash, a record of petty cash entries, and a blank petty cash record form, the student will set up and maintain a petty cash fund.

Materials, Supplies, and/or Equipment

Included: Petty Cash Voucher

Record of petty cash entries

Needed but not Included: Pen or Pencil

Suggested Requirements

Prerequisites: 2 quarters of bookkeeping

Approximate Time to Complete: 1 hour

Accuracy: 100%

CASH PAYMENTS JOURNAL

PAGE 1

	DATE	CK. NO.	ACCOUNT DEBITED	POST. REF.	SUNDRY ACCOUNTS DR.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH CR.
1	19 Nov 1	101	Petty Cash		27500			27500
2	30	905	Supplies		2130			8843
3			Delivery Expense		725			
4			Miscellaneous Expense		3488			
5			Advertising Expense		2500			
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								

313

314

EMPLOYER'S MANUAL

PETTY CASH RECORD

Month of November

Page 1

	Date		Explanation	P.C. Vr. No	Receipts	Payments	Distribution of Payments: Supplies	Del. Exp.	Misc. Exp.	Other Payments: Account	Other Payments: Amount
1	NOV	1	Established fund		275 00						
2		1	Adding machine ribbon	1		5 55	5 55				
3		2	Ad in VHS yearbook	2		25 00			8 75	Advertising Expense	25 00
4		2	Doughnuts for office	3		8 75					
5		3	Postage on an order	4		7 25		7 25			
6		8	Large envelopes	5		15 75	15 75				
7		12	Plaque for secretary	6		13 85			13 85		
8		14	Collect telegram	7		4 50			4 50		
9		21	Postage on an order	8				5 29			
10		29	Coffee for office	9		2 49			2 49		
11			Totals		275 00	83 14	21 30	12 54	34 88		25 00
12			Cash Balance			186 57					
13			Totals		275 00	269 71					
14											
15	NOV	30	Cash Balance		186 57						
16		30	Replenished fund		88 43						
17											
18											
19											
20											
21											
22											
23											
24											
25											

Task Title

Order No. 1017

Pay amounts owed to creditors and fill out check stubs

Description

Given 10 company bills, blank checks, check stubs, and cash disbursements journal, the student will pay amounts owed to creditors and fill in check stubs.

Materials, Supplies, and/or Equipment

Included: 10 blank checks and stubs

10 company bills

Cash Disbursements Journal

Needed but not Included: Pen or Pencil

Suggested Requirements

Prerequisites: 1 quarter of high school bookkeeping

Approximate Time to Complete: 1 hour

Accuracy: 100%

No. 101 $ 995 99
Date Nov. 1 19 84
To S & T Company
For New typewriter

	Dollars	Cents
Bal Brt Frd	14450	00
Amt. Dep.		
Amt. Dep.		
TOTAL	14450	00
Amt. this Ck	995	99
Bal Crd Frd	13454	01

BRICE BANKING COMPANY, INC.
member of federal deposit insurance corporation

No. 101
64-1261
612

Vidalia, GA Nov. 1 19 84

Pay to the order of S & T Company $ 995 99

Nine hundred ninety five 99/100

Sonja Joiner

ACCT. Number

':0612'''1261':

101

No. 102 $600.00
Date Nov. 1 19 84
To Stewart Realty
For Rent for Oct.

	Dollars	Cents
Bal Brt Frd	13454	01
Amt. Dep.		
Amt. Dep.		
TOTAL	13454	01
Amt. this Ck	600	00
Bal Crd Frd	12854	01

BRICE BANKING COMPANY, INC.
member of federal deposit insurance corporation

Vidalia, GA Nov. 1 19 84

No. 102
64-1261
612

Pay to the order of Stewart Realty $600.00
Six hundred 00/100

Sonja Joiner

ACCT. Number

:0612:::1261:

No. 103 $38.00
Date Nov. 1 19 84
To Independent Office Repairs
For Repair of Calculator

	Dollars	Cents
Bal Brt Frd	12854	01
Amt. Dep.		
Amt. Dep.		
TOTAL	12854	01
Amt. this Ck	38	00
Bal Crd Frd	12816	01

BRICE BANKING COMPANY, INC.
member of federal deposit insurance corporation

No. 103

Vidalia, GA Nov. 1 19 84

64-1261
612

Pay to the order of Independent Office Repairs $38.00
Thirty eight 00/100

ACCT. Number

':0612'''1261':

Sonja Joiner

EMPLOYER'S MANUAL

No. 104 $184.02
Date Nov. 1 19 84
To Georgia Supply Co.
For Supplies

	Dollars	Cents
Bal Brt Frd	12816	01
Amt. Dep.		
Amt. Dep.		
TOTAL	12816	01
Amt. this Ck	184	02
Bal Crd Frd	12631	99

BRICE BANKING COMPANY, INC.
member of federal deposit insurance corporation

Vidalia, GA Nov. 1 19 84

No. 104
64-1261
612

Pay to the order of Georgia Supply Co. $184.02
One hundred eighty four 02/100

ACCT. Number

Sonja Steiner

':0612'''1261':

104

324

325

No. 105 $121 00
Date Nov. 1 19 84
To Ohoopee Electric Co.
For Utilities

	Dollars	Cents
Bal Brt Frd	12631	99
Amt. Dep.		
Amt. Dep.		
TOTAL	12631	99
Amt. this Ck	121	00
Bal Crd Frd	12510	99

BRICE BANKING COMPANY, INC.
member of federal deposit insurance corporation

No. 105
Vidalia, GA Nov. 1 19 84
64-1261
612

Pay to the order of Ohoopee Electric Company $ 121 00
One hundred twenty-one 00/100

Sonja Joiner

ACCT. Number
':0612'''1261':

326

327

EMPLOYER'S MANUAL

No. 106 $680.00
Date Nov. 1 19 84
To Jones Equipment
For Merchandise

	Dollars	Cents
Bal Brt Frd	12510	99
Amt. Dep.		
Amt. Dep.		
TOTAL	12510	99
Amt. this Ck	680	00
Bal Crd Frd	11830	99

BRICE BANKING COMPANY, INC.
member of federal deposit insurance corporation

No. 106
Vidalia, GA Nov. 1 19 84
64-1261
612

Pay to the order of Jones Equipment $680.00
Six hundred eighty 00/100

Sonja Joiner

ACCT. Number
':0612'''1261':

328

329

106

No. 107 $648.00
Date Nov. 1 19 84
To Peggy's Pegboard Co.
For Payment of amt. owed

	Dollars	Cents
Bal Brt Frd	11830	99
Amt. Dep.		
Amt. Dep.		
TOTAL	11830	99
Amt. this Ck	648	00
Bal Crd Frd	11182	99

BRICE BANKING COMPANY, INC.
member of federal deposit insurance corporation

No. 107
64-1261
612

Vidalia, GA Nov. 1 19 84

Pay to the order of Peggy's Pegboard Co. $ 648.00
Six hundred forty-eight 00/100

ACCT. Number
':0612'''1261':

Sonja Joiner

330

331

EMPLOYER'S MANUAL

No. 108 $1267.20
Date Nov. 1 19 84
To Salter Co.
For Invoice 15

	Dollars	Cents
Bal Brt Frd	11182	99
Amt. Dep.		
Amt. Dep.		
TOTAL	11182	99
Amt. this Ck	1267	20
Bal Crd Frd	9915	99

BRICE BANKING COMPANY, INC.
member of federal deposit insurance corporation

No. 108
64-1261
612

Vidalia, GA Nov. 1 19 84

Pay to the order of Salter Company $1267.20

One thousand two hundred sixty seven 20/100 —

Sonja Joiner

ACCT. Number

':0612'''1261':

108

No. 109 $598.00
Date Nov. 1 19 84
To C + S Company
For Covering
invoice 185

	Dollars	Cents
Bal Brt Frd	9915	79
Amt. Dep.		
Amt. Dep.		
TOTAL	9915	79
Amt. this Ck	598	00
Bal Crd Frd	9317	79

BRICE BANKING COMPANY, INC.
member of federal deposit insurance corporation

No. 109
64-1261
612

Vidalia, GA Nov. 1 19 84

Pay to the order of C + S Company $598.00
Five hundred ninety-eight 00/100

Sonja Joiner

ACCT. Number
':0612'''1261':

109

No. 110 $388 03
Date Nov. 1 19 84
To Judy's Supplies
For Invoice 803

	Dollars	Cents
Bal Brt Frd	9317	79
Amt. Dep.		
Amt. Dep.		
TOTAL	9317	79
Amt. this Ck	388	03
Bal Crd Frd	8929	76

BRICE BANKING COMPANY, INC.
member of federal deposit insurance corporation

No. 110
64-1261
612

Vidalia, GA Nov. 1 19 84

Pay to the order of Judy's Supplies $ 388 03
Three hundred eighty eight 03/100

Sonja Joiner

ACCT. Number
':0612'''1261':

Federal law prohibits discrimination on the basis of race, color or national origin (Title VI of the Civil Rights Act of 1964); sex (Title IX of the Educational Amendments of 1972 and Title II of the Vocational Education Amendments of 1976); or handicap (Section 504 of the Rehabilitation Act of 1973) in educational programs or activities receiving federal financial assistance.

Employees, students and the general public are hereby notified that the Georgia Department of Education does not discriminate in any educational programs or activities or in employment policies.

The following individuals have been designated as the employees responsible for coordinating the department's effort to implement this nondiscriminatory policy.

Title II - Ann Lary, Vocational Equity Coordinator
Title VI - Peyton Williams Jr., Associate Superintendent of State Schools and Special Services
Title IX - Myra Tolbert, Coordinator
Section 504 - Jane Lee, Coordinator of Special Education

Inquiries concerning the application of Title II, Title VI, Title IX or Section 504 to the policies and practices of the department may be addressed to the persons listed above at the Georgia Department of Education, Twin Towers East, Atlanta 30334; to the Regional Office for Civil Rights, Atlanta 30323; or to the Director, Office for Civil Rights, Education Department, Washington, D.C. 20201.